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SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

No. CXIV.—New Series.

CORRESPONDENCE

RELATING TO THE

INTRODUCTION OF THE REVENUE SURVEY ASSESSMENT

IN THE

KAIRA COLLECTORATE,

OF THE

ROVINCE OF GUZERAT,

108448

IN THREE PARTS, VIZ.:—

PART I.—The assessment of Khalsa Nurwa lands and villages, held on the tenure described in Section VIII. of Regulation XVII. of 1827.
(With two Diagrams.)

PART II.—The assessment of the Villages of the Mulleks of the Thasra Talooka.
(With Map and a Diagram.)

PART III.—The assessment of Khalsat Senja Villages, and Talookas.
(With two Diagrams.)

TOGETHER WITH THE

REVENUE SURVEY MAP OF THE KAIRA COLLECTORATE,

SHOWING THE NEW TERRITORIAL SUB-DIVISIONS.
(In separate Case.)

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No. 99 OF 1862.

From Captain C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

To B. H. ELLIS, Esq.,

Revenue Commissioner, Northern Division.

SIR,—On the 30th of October 1856 Government passed the resolution noted in the margin, directing the survey and assessment of "Nurwadaree" and "Bhagdaree" villages in this province, but deferred entering upon the question of settlement till the Settlement Officer should have reported upon the system he proposed to adopt.

No. 4255 of 1856, on Revenue Commissioner's Memorandum No. 1035, of 14th of April 1856.

Paragraph 4.

2. Last year an experimental settlement was made in the "Nurwa" village of "Koobudthal," which, while it gives great satisfaction to the people, will also prove remunerative in a revenue point of view. A report in detail of the settlement was submitted with the Jummabundy report of the "Duskroee Talooka."

No. 5, of 5th January 1862.

3. In anticipation of the settlement of the "Nurwa" villages I requested Mr. Pedder to inquire personally (in all the collectorates of Guzerat) into the nature and origin of this and other cognate tenures held under Section VIII. of Regulation XVII. of 1827, and now have the honour of submitting that gentleman's able and interesting report on this very important subject.

4. Mr. Pedder has spared neither time nor trouble in personally collecting the materials for this report, which I feel sure will be read with great interest by superior authority, containing as it does a concise history of the origin and progress of an "institution" inseparably connected with the status and social position of a large section of the richest and most thriving agriculturists in Guzerat, whose anxious

desire is for the perpetuity of a tenure inherited from their ancestors, and conferring at once universally acknowledged respectability and social position.

5. I am very respectfully of opinion that the printing of Mr. Pedder's report for circulation amongst the officers of this department would be attended with good results, and might be acceptable to all Revenue officers employed in this province.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

Ahmedabad Districts, Superintendent's Office,

Camp "Kuneej," 25th March 1862.

No. 11 OF 1862.

From W. G. PEDDER, Esq.,

Survey Settlement Officer, Guzerat,

To Captain C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

SIR,—In accordance with your instructions I have the honour to submit a report upon the different tenures in this province which involve a joint responsibility for the payment of the Government revenue, and the law relating to which is Section VIII. of Regulation XVII. of 1827. During this and last year I have taken much pains to make myself acquainted with the history and peculiarities of this system of tenure by personal inquiry from the ryots themselves and from the district and village officers, and by examining all official documents (English and Vernacular) which seemed likely to throw

light upon a somewhat intricate subject. I hope therefore to be forgiven if I seem to speak with authority on questions regarding which experienced officers have held different opinions.

2. To make my views intelligible I must first sketch, as shortly as I can, what seems to be the true history of the village communities of Guzerat. I will then state the result of my inquiries regarding the various incidents of the tenures under report, and into the present condition of the villages held under those tenures; and lastly, I will state for your consideration the principles by which I think we should be guided in making the settlement of those villages.

3. The Court of Directors, in their Revenue letter marginally noted, paragraph 27, observe that in Guzerat "the cultivators or ryots have this in common with the same class in most other parts of India, that they consist of two classes—one proprietary and one not proprietary; that among the proprietary class almost all the land is distributed; that they cannot be legally dispossessed of their lands so long as they pay the Government demand; and that the population is divided into village communities.

4th May 1825, published at page 716 of Selections, Vol. III., in reply to Revenue letters from Bombay, dated 23rd February and 27th November 1822, forwarding minutes by Honorable M. Elphinstone and Mr. Prendergast upon the condition of Guzerat.

4. The history of the distinction here drawn seems to me to be the following. In most parts of India there appears to have been a twofold form of the village community,* which Mr. G. Campbell, not perhaps very happily, distinguishes as the "aristocratic," or simple form, and the "democratic."

* *Vide* Modern India, page 82.

5. Under the first, or simple, form the village community consisted of a mere aggregate of cultivators, under a single headman appointed by the Raja. There was no common tenure of lands, but each man cultivated his own plot of ground, and his only proprietary right was a sort of customary one that he should not be turned out as long as he paid his rent, which he did directly to the chief who owned the village, and the amount of which was nominally regulated by custom, but was often increased under various pretences.

6. Such, I think, was the common form of the village communities west of the Gulf of Cambay, and generally in the frontier districts of Guzerat where the country was divided among petty chieftains. Most of these villages were probably founded either by these chieftains or by their followers, not themselves cultivators; and even if the more perfect form of the village community ever existed, it must have been early broken down by the immediate influence of a powerful land-owner. I am not very well acquainted with these districts, but I believe that in very few, if any villages, either in Kattywar and the Mahee Kanta or belonging to talookdars and mewasees in our own districts, is any proprietary right of the cultivator beyond the customary one above-mentioned either admitted by by the Rajpoot and Kooli chiefs or claimed by their villagers.

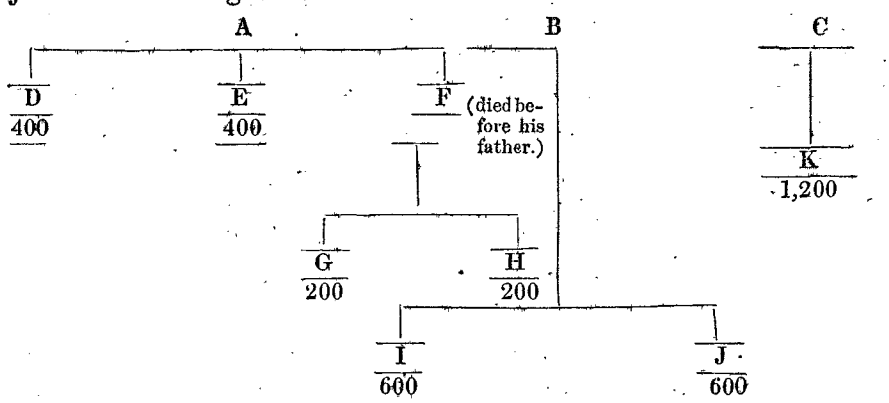
7. The case was widely different in the central districts—the Duskrohies, the Cherotur or western portion of Kaira, the pergunnas of Broach and the Attawesy. Little is known of the early history of Guzerat, but it would seem that these districts instead of being divided among its feudal vassals were retained as the crown lands of the great Rajpoot sovereignty of Anhilwarra, and the revenues paid bythe village communities to the State through collectors called muntrees.

8. In these districts the usual form of the village community was the second or democratic one. Each village was originally founded by a family, or association of families, of the cultivating castes—Rajpoots, Koonbees, Boras, or Bhattelas, all apparently belonging to kindred tribes. These people, with their servants and "halis," fixed the village site, dug the well and tank, planted the groves, built the village temple, and thus exercised rights of possession. They then induced artisans to settle in their village, who were the servants of the community, and to whom they gave houses, bits of land rent free, grain-cesses, &c. Other cultivators, mostly of inferior castes, were in process of time attracted to the village, and the proprietary body permitted them to cultivate such land as they did not want themselves, but gave them no proprietary rights.

9. At first the proprietary body probably held the land absolutely in common, agreeing at the beginning of each season what

lands each member should cultivate,* the remainder being left for the non-proprietors to choose from. But when the proprietors became numerous enough to occupy most of the more valuable land, an actual division naturally ensued. The principle upon which this division was made was the following :—A certain portion of the lands, usually the least valuable, was generally set aside to be still held in common, as common pasturage, wuttons of village servants, and to be let to non-proprietary cultivators on behalf of the community. This was called gaum bhag or mujmoon. The remainder of the lands was primarily divided into estates (called mota bhags, patees, pans, &c.) according to the original families who founded the village or their main branches. Each of these estates was then sub-divided among the members of each family strictly in accordance with the rule of inheritance, allowance being sometimes made in quantity for the inferior fertility of some shares.

10. I may give one example. A village containing 5,000 beegahs is jointly founded by 3 men, A, B, and C. After some generations a division takes place, 1,400 beegahs being set aside as mujmoon. The original families have branched out as below :—



* I may mention as an illustration that I found this system actually prevailing under the name of Bhatore in some of the Kooli villages of Prantij, in which there is much waste land, and owing to want of manure fallows are necessary. Every third year the villagers agree in what locality they will cultivate. By having their crops all in one part of the village lands they can assist each other in guarding them. When they have settled this they divide themselves into small firms of 2 to 5 or 6 cultivators. The patel distributes the land among these firms, the members of which cultivate in common, and after paying the begotee divide the grain among themselves, generally in proportion to the number of bullocks each man has put into the common stock.

In this case the primary division would probably be into seven unequal mota bhags or estates. There being 3,600 beegahs to be divided, 1,200 would be apportioned to each of the original families, the shares of A and B being again divided into estates according to their sons.

11. It did not necessarily follow that the whole of the lands included in each estate were divided among the members of that family. They sometimes kept a portion of it in common, not for the whole village community but for the family which owned the estate. The village site was usually, but not always, divided in the same way as the lands.

12. All the sub-sharers had equal rights, were called patidars, and individually addressed by the title of patel. But at the head of each estate was a man called mooksh bhagdar, or muttadar (from muttoo, a signature), generally the head of that family, but apparently sometimes elected by the members. These persons jointly managed the common lands of the village, and individually the common lands, if any, of his own mota bhag; they jointly acted as managers of all village affairs and as representatives of the village in all dealings with the Government, or with other villages, and they received as remuneration for their services the free lands or grain and money-cesses which formed the muttadar's or patel's wuttun.

13. Strangers were sometimes admitted to proprietary rights either in a body, in which case a new estate was formed for them out of the common lands, or individually by taking up a lapsed share, or by purchase or marriage. Each shareholder had an absolute property in his own share of land, except that he might not sell it outright to a stranger without the consent of the community. If this consent was given the purchaser became a proprietor, and the original owner had no further claim on the land. But if a share was left waste, its owner having left the village, and another sharer or stranger cultivated it, or if the owner sold or mortgaged it to another sharer, he might reclaim it after almost any number of years by paying compensation awarded by a punch.

14. In a village community of the kind above described the non-proprietary cultivators were usually of two kinds—mere tenants-

at-will, and those who had acquired some sort of right to their lands. The latter class were mostly those who cultivated the common lands. As the proprietors did not want these lands themselves, and as it was an object to them to get them cultivated, the tenants were naturally undisturbed in their possession; and since custom, in India especially, is always tending to become right, they gradually acquired a customary title to the possession of their holdings, greatly strengthened when they had permanently improved them. Those persons who cultivated the lands of particular proprietors were mostly mere tenants-at-will. If a proprietor could not cultivate himself all his lands, he usually tried to get some stranger to settle in the village and rent it from him. To this person he gave a site for a house in his share of the village site, and was considered to have a right to the tenant's services. If the latter rented other lands, he paid a cess to the original landlord in acknowledgment of this right, which is still known in Kaira under the name of "betali veero."

15. Such is a general sketch of the constitution of these village communities though almost every one had some peculiar customs. I may here observe that though the tendency of our revenue system has been for many years, except in nurwa and bhagwarri villages, to break up the communities and to wipe out the distinction between proprietary and non-proprietary cultivators, yet in the minds and estimation of the people themselves, though not in reality, this distinction still exists, and if, instead of our ryotwarri settlement, a village settlement, such as that of the North-Western Provinces, had been adopted, there would even now, I think, have been seldom any difficulty, wherever the perfect community once existed, in determining who were the "village proprietary body," and who among them ought to be considered the "lamburdars" and be held primarily responsible for the revenue.

16. For instance, in many villages the patels have no difficulty in saying to which "pati" or "bhag" any particular field belonged, though all trace of the original division has long disappeared from the village records. The head of each family still exists in the person of the muttadars, and nothing disgusts the old cultivators of a village more than a person not a muttadar being made

police or revenue patel. In many villages the muttadars, as representatives of the old community, still claim and enjoy certain manorial rights, such as the produce of fruit-trees. But a stronger proof than any other is the marked distinction which still exists between pattidars and ordinary ryots. By the word pattidar alone is usually understood a Koonbee member of a village community, but Rajpoots, Bhattelas, Boras, even Tulbda Koolis, when belonging to families which once had proprietary rights, are also called pattidars. Mr. H. Pottinger, in his answers to Mr. Chaplin's queries (Selections, Vol IV. page 736), says " It is a common observation that a person in a palanquin will go (to be married) to the house of a meerasdar who has not a seer of grain, and pass by that of an oopree rolling in wealth." This is literally true, at this time, of pattidars in Guzerat, and as all differences of class in India tend to become differences of caste, the pattidar Koonbees of some villages now refuse not only to intermarry with but even to eat with non-proprietary Koonbees of the same sub-division of the caste as themselves, and although both under our revenue system are on precisely the same footing as occupants of Government land.

17. It remains to show the effect of the different revenue systems of successive governments upon these communities. The original system was doubtless that of bhagbuttai, or division of produce, probably, in the case of the more perfect communities, very early modified to the "kultur" system, by which the Government share of grain was annually estimated and levied in money from the heads of the community. This was the system which we found actually in operation in Broach at the commencement of our rule (*vide* Minute by Hon'ble M. Elphinstone, Selections, Vol. III. page 661), according to which the tujweejdar, while the crops were standing, fixed by estimate the jumma to be paid by the village that year. The muttadars then collected the value of the Government share of his crops from each non-proprietary cultivator, and the balance was paid by each bhagdar in proportion to his share. Besides the Government share of grain the proprietors seem to have received from their tenants certain cesses (veeras) and labour rents (veth), traces of which may still be found in the nurwa villages of Kaira.

18. This system was changed by Akbar, whose wisdom saw the strength his government would derive from a fixed money revenue.

By his settlement "a correct account of the boundaries of each village was drawn out, and the whole land carefully measured. The land was then divided into fixed classes, and each field assigned to one or the other class. The average produce of each class and average price having been ascertained, one-third of the average gross produce was taken as the rent which was then struck in money. In this way the revenue to be paid by each village was calculated, and a detailed statement drawn out of the amount payable by each cultivator. The joint responsibility of the community was the condition on which the reduced rates and other advantages were accorded them. The lease being joint, the community managed their own affairs." (*Modern India*, page 99.)

19. The Mogul rule was succeeded by that of the Marathas, who, whatever may have been their merits in their own country, were in Guzerat mere plunderers. Their system was the ruinous one of farming out districts to speculators, who in their turn farmed out single villages to other persons often unconnected with the village, but who were sometimes the patels or some influential cultivator. As the object of each farmer was simply to make as much money as he could during the few years of his lease, the villages were ruinously rack-rented. The oodhur jumma of the village of Koobudthal, for example, was raised in about forty years from Rs. 700 to Rs. 5,250, besides toragrass. This farming system was the test of the communities and created the nurwa and bhagwar tenures under report, in the following manner.

20. In many villages, especially those in which the non-proprietary cultivators were numerous, the communities sooner or later broke down under the pressure. Every cultivator, proprietary or not, had to pay to the uttermost of his power, first, the old assessment of his lands, and then a variety of cesses and other extortionate imposts, and thus any real distinction between the two classes disappeared. Many villages were deserted and never re-occupied by their original owners, and in many others the farmers altogether usurped the rights of the original proprietors. This was especially the case in the Surat

attaweesy, where the powerful dessaee families contrived almost everywhere to oust the old patels, and to divide pergunnas and villages among themselves as their property. At the beginning of our rule these Surat dessaees seem to have occupied precisely the same position as the zemindars of Bengal (*Vide* Minute by Honourable M. Elphinstone, Selections, Vol. III. page 699).*

21. But in many villages, especially in Broach and Kaira, the proprietary body succeeded in retaining the management of their villages, and in order to meet the new demands, founded neither on a definite share of the produce nor on a fixed assessment of the land, but only regulated by the ability of the ryots to pay, they invented the nurwa or bhagwarri system, which was simply this: the joint responsibility for the payment of the Government demands was divided in the same manner as the lands of the community had originally been, and each proprietor was held answerable for a share of the revenue proportionate to his share of the proprietary right, the members of each family holding a separate estate, being in the first instance responsible for each other, and finally the whole coparcenary being jointly answerable for the entire amount being paid.

22. I beg to refer as an example to my 10th paragraph. In this case the division of responsibility would probably be into 36 annas, each anna representing 100 beegahs of the land held in severalty. Of the seven different estates or mota bhags, that of C would be rated at 12 annas, that of D at 4, and that of I at 6.

23. Now, suppose that in any year the koomavisdar fixed the jummabundy of the village at Rs. 9,000, the muttādars would then first collect the rent of the common lands, the sulami of alienated lands, the produce of fruit-trees, and other manorial rights, all of

* A curious illustration of the process I am describing may be drawn from the history of the family of the Bhow Sahib, dessaee of Neriad. This gentleman belongs to one of the original families of village proprietors in Neriad Kusba, in which village he still holds as a nurwadar his hereditary share of land. Many years ago his ancestors were made by the Moguls or Marathas dessaees of the pergunna, and during the Maratha rule acquired considerable wealth by farming the revenues of other villages, and towards the end of last century one of his ancestors peopled two waste villages in Muhoonda (of course according to Mr. Campbell's "aristocratic" system) of which the Bhow is still patel.

which profits were called "mujmoon" or "gaum bhagnioopuj," and devote them first to paying the jummabundy, say that these amounted to Rs. 1,800. They would then fix a rate (phalnee) on the proprietary body of Rs. 200 per anna, which (200 × 36 = 7,200) would made up the balance. An anna sharer would pay Rs. 200, a one-fourth anna sharer Rs. 50, and so on.

24. But suppose that the descendants of C had not been able to divide the whole of that estate among themselves but only 900 beegahs, leaving 300 beegahs as land common to the members of their family only. In this estate then 1 anna would represent not 100 beegahs but 75. They have, however, to make up 12 annas of the assessment, or Rs. 2,400. The muttadar of that estate would do precisely as was done for the whole village: he would first collect the rent of the common land, say Rs. 600, and then fix a new rate of 150 per anna on the proprietors (150 × 12 = 1,800 + 600 = 2,400).

25. In this instance I assume that the lands were still divided according to the rule of inheritance. But in many villages it was not so. By sale, or owing to the inability to cultivate of some proprietors, some members of the community were in possession of more land than they had inherited, and some of less. In these cases in some villages the lands were re-distributed when the nurwa was founded, but more commonly the shares in the nurwa were adapted to the existing proprietary rights in the land.* This point deserves particular notice as I shall have to refer to it again.

26. Such was the constitution of nurwa and bhagwarri villages when we obtained the province, and such it is still in a few villages of Kaira (*vide* Nos. II. and III. of Appendix). But within a few years of the beginning of our rule most villages were made "kutcha," *i. e.* taken under the direct management of the Collector and administered ryotwar. Tulatis were sent to the villages, the management of the common or mujmoon lands was taken out of the hands of the muttadars, and the occupants of these were considered tenants of Government, not of the nurwadars. A lump assessment was fixed upon the nurwa or bhagwarri lands, and the joint responsibility of

* The Neriad nurwadars still possess documents signed by the then Guicowar showing the mode of partition adopted in that village.

the coparcenary kept up. But the jummabundy was not collected in a lump through the muttadars, but by the tulati from each sharer individually, the tulati calculating the amount of his khata by a "phalnee" on his share according to the lump assessment fixed by the Collector.

27. Such is an account the accuracy of which in all essential particulars may, I think, be relied on of the nature, origin, and history of the tenures under report. To try to explain clearly a forgotten system of which few and imperfect records exist, and regarding which the people themselves entertain hazy and confused notions, resembles an attempt to transcribe a half-obliterated manuscript. One may only be able to decypher a word here and a letter there, yet may feel tolerably certain of the general correctness of the rendering.

28. Here seems to be the place to examine one or two erroneous ideas prevalent regarding the tenures under report :—

1st.—Most revenue officers, European and native, seem to believe that nurwadars and bhagdars are the descendants of some one person who at some remote period farmed the Government revenues of the village; that this person's descendants divided the lease among them; that they are not necessarily owners of the land, but merely receive in return for collecting it from the cultivators a certain portion of the revenue. Even the late settlement officer, drawing (I know not why, for none such exists) a distinction between bhagwarri and nurwa villages, seems to speak of bhagdars as hereditary leaseholders, "usually the patels."* Nothing can be more unfounded than this belief. I have shown, I hope, that the nurwa and bhagdars are merely the old proprietary cultivators, and the system only a mode of sharing the Government demands. They never received, or claimed to receive, any portion of what in native revenue language is called the "raj bhag" of the produce, but only the

* This belief led the late Mr. Mackey (*Western India*) into an absurd blunder. While arguing in favour of absolute property in land, he proposed, in order to lower the cost of producing cotton, to prevent the bhagdars from taking more than the Government begotee from their own tenants-at-will.

"kheroo bhag." If this point seems doubtful, let me refer to paragraph 17, where I have shown that at the commencement of our rule in Broach the bhagdars paid the revenue by "kultur buttai."

2nd.—Connected with this error is the common belief that Government lose by the system. Nothing can be more untrue. In Broach all bhagwarri lands are assessed at precisely the same begotee as mujmoon lands, but the bhagdar must pay the whole assessment whether any of the lands are waste or not. In Kaira the assessment of nurwadari lands is notoriously much higher than that of mujmoon lands. In one village (No. V. in Appendix) you will see that while the highest rate on mujmoon land is Rs. 2 per beegah, the nurwa land pays an average begotee of Rs. 5-15-6.

3rd.—Again, Government themselves (Rev. No. 4255 of 1856, paragraph 3) speak of the "tendency to disruption" in such coparcenaries, and the "inherent weakness" of the system is alluded to by several officers. Doubtless the system is in theory inferior to our survey system, but instead of a few coparcenaries having been dissolved being quoted to show its weakness, it would be fairer to appeal as a proof of its strength to the fact of so many having survived such extreme over-assessment, which nothing but "the magic of property" could have enabled many nurwadars to pay during the long period of low prices. Wherever they have not been much over-assessed they have become wealthy. Their cultivation is by far the most careful and scientific in Guzerat; and the estimation in which they themselves hold their tenure is such that nearly all of them say they would prefer no revision of their assessment to having the tenure destroyed. A more convincing proof than any of the benefits of the tenure is that under the Maratha rule nurwa land bore a saleable value.

4th.—Lastly, it is thought that the principal or mooksh sharers levy what rates they please from the sub-sharers. No one who ever examined the books of a nurwa or bhagwarri

village could make this mistake. Every sharer, great or small, pays strictly in proportion to his share. What the privileges of the heads of the village really are is explained in this report.

29. The number of villages held on the tenures under report is as follows :—

In Ahmedabad . .	1	
Kaira	90	
Broach	244	
Surat	12	(the number in Surat is not certain.)
	347	

It would swell this report, already too long, to an unreasonable size were I to attempt to describe all the varieties of custom which prevail in them. Although the principle is the same in all, yet almost every village has its own peculiarities, many of which will be found in the Appendix to this report. I may, however, here explain a few of the leading distinctions :—

1*st.*—*In nurwadari* villages (almost confined to Kaira) the lands have never been assessed by a begotee. The assessment was fixed in a lump by the Collector, and has in most villages remained unaltered for many years.

In bhagwarri villages the lands were assessed at begotee rates at the same time as other villages of the district, and their total begotee assessment forms the lump assessment of the village. The mode in which this is brought to account is shown in Appendix No. X.

Urd bhagwarri villages are exactly like bhagwarri, except that the "phalnee" is not made upon arbitrary symbols such as annas or pans, but on the beegahs, for examples *vide* Appendix No. XII.

Regarding *hoondabundy* villages, as a few in Surat are called, there exists a difference of opinion, it being generally thought that in them there is no *joint* responsibility. This opinion seems to be founded on a passage in the Honorable

M. Elphinstone's Minute on Surat (Selections, Vol. III. page 698), that "in some pergunnas the hoonda tenure is originally formed by the division of a village in the same manner as is usual among bhagdars, but there is no mutual responsibility, and the division once formed, the sharers hold exactly on the terms of khatadars." In a few Surat villages called hoondabundy, however, the assessment is made in the lump, and divided by a "phalnee" exactly as in nurwa villages (*vide* Appendix No. VIII.), and the joint responsiblility is still strictly enforced. I think Mr. Elphinstone did not refer to these villages, but to those others where the hereditary shares of the proprietors were *separately* assessed on the hoonda or khatabundy system.

2nd.—A more essential difference than that between the names is that which "rests on the degree of separation between the several properties" comprised in a coparcenary. In the directions to settlement officers in the North-Western Provinces tenures are described as of three kinds according to this distinction:—

I.—"Zemindaree tenures are those in which the land is held and managed in common. The rents paid by the cultivators, whether themselves proprietors or not, are thrown into a common stock, and after deduction of expenses the balance is divided among the proprietors according to a fixed law."

The only instance of this tenure which, as far as I am aware, exists in Guzerat is to be found in the village of Veersud, pergunna Borsad. Unfortunately I have not been able to make personal inquiries from the people of this village, but I understand the management to be this: the lands are divided into a certain number of estates, but the proprietors of each estate hold in common; the whole rents are divided among them by a law based on the rule of inheritance, and each sharer pays his contribution to the lump assessment of the village according to the same law.

II.—"Imperfect pattidari tenures are those in which part of the land is held in common and part in severalty, the profits

from the common land being first appropriated to payment of the Government revenue, and the deficiency made up according to a rate on the several holdings." This tenure still exists in a few villages; examples will be found in Appendix Nos. II. III., and IX.

III.—"Pattidari tenures are those in which all the lands are held in severalty by different proprietors, each person managing his own lands, and paying his fixed share of revenue, the whole being jointly responsible if one sharer cannot fulfil his engagements."

This is exactly the ordinary nurwa and bhagwarri tenure. In most villages, however, the proprietors have kept a small portion of land called bhag mujmoon in common, the profits of which are applied to defray certain village expenses.

3rd.—A distinction may also be drawn according to the nature of the joint responsibility. The usual rule is that if one sharer cannot pay his portion of the assessment, his land must be offered to his nearest kinsmen. If they refuse to take it up, it lapses to the headman of that estate; if he breaks, the whole coparcenary becomes responsible, paying his arrears by a "phalnee" on each share. But in some villages all the proprietors in each estate are immediately responsible for a defaulter, and in a few distinct estates (mota bhags) are not mutually responsible at all. If one breaks it must be taken under the direct management of the Collector, and its share of revenue deducted from the entire jumma.

4th.—In some villages (as No. VI. of Appendix) the lands are still divided according to the rule of inheritance. In others (No. XII.) both land and shares have frequently changed hands, and in some the land has been transferred without the shares being rectified (No. VIII.)

5th.—Lastly, the civil courts, why I know not, appear to have drawn a distinction between nurwa and bhagwarri villages, holding that shares in the former cannot be attached and sold under decree of court, while they may in the latter,

provided the whole of any recognised subdivision is attached. Several officers being of opinion that this would soon lead to the dissolution of the coparcenary, Government contested the point, but without success, in the Surat Adawlut. I cannot but think that too much importance was attached to the evils arising from the admission of strangers to the coparcenary. In the North-Western Provinces I find that shares, even in zemindari villages, may be sold in execution of a decree, and apparently without any ill effects. At any rate if the coparcenary dislike the admission of a stranger, they are still at liberty to file a suit themselves to raise the attachment, and I see no good reason why the Collector should interfere.

30. I will now conclude by stating for your consideration the principles by which I think we should be guided in making the settlement of these villages. It is singular that while in the North-Western Provinces revenue officers seem to be so convinced of the benefits of the "village system" as to create communities where they actually were not in existence, Bombay officers generally appear to have considered it desirable to get rid of them wherever they could. My own humble opinion is that even were it legal to dissolve the coparcenaries, it would be inexpedient to do so for the following reasons:—

1*st*.—*The great discontent which would be excited by such a step.* Of all the villages which I have examined I have not found in one even a majority of the sharers desirous of the introduction of the survey system, and in nearly all they are unanimous in vehemently deprecating it. Such is the estimation in which the tenure is held by the natives that the coparcenaries fear that they shall lose "abroo" by its destruction, and be unable to marry their sons and daughters as advantageously as they now can do.

2*nd*.—In many villages the community or individual sharers have alienated lands (though not to the extent commonly supposed) rent free, principally in dhurmadah to Bhats, Brahmins, &c. If the coparcenary is dissolved these lands

must of course pay the full assessment, and this would cause discontent among an influential class

3*rd.*—An immediate loss of revenue would be caused by the dissolution, as waste lands would then not pay assessment.

31. If the coparcenary system is to be retained, the first point on which it is necessary to obtain the orders of Government is the amount at which the lump assessment is to be fixed. I am very strongly of opinion that the jumma should be fixed at the amount of the entire survey assessment of all the nurwa or bhagwarri lands, which was the mode adopted in Broach when begotee rates were introduced into that collectorate. I do not think, however, that the "khata" of each sharer ought to show the survey assessment of each of his fields, differences in amount being balanced by a transfer as is the Broach practice (*vide* Appendix No. X.). This only, I think, leads to confusion, and if the coparcenary is at any time dissolved, the khata of each man at survey rates may be immediately ascertained by a reference to the akarbund.

32. Mr. Rogers was of opinion that in villages where the proprietors are few in comparison with the non-proprietary cultivators, the former should be induced to bind themselves not to take more than survey rates from their tenants, in consideration of which Government should make such a deduction from the rental of the village as would leave the proprietors fair landlord's profits. The desirability of this arrangement, as regards the cultivators, I will discuss immediately, but as far as the revenue is concerned I hope I have made it clear that the proprietors have no claim whatever to any portion of the Government rent. In Kaira nurwadarri villages have been assessed so much more heavily than others, that even if we raise, as we probably shall do, the general pitch of assessment in that collectorate, their payments will be mostly lowered to put them on an equality with other villages. And even if, which I do not think likely, we find in some of the "imperfect puttidari" villages so much waste that the nurwadars cannot fairly pay the entire survey "kumal," the best mode, in order to avoid an inconvenient precedent of lowering their burdens, will be,

To Revenue Commissioner, Northern Division, No. 18, dated 10th January 1856.

I think, to deduct from the "kumal" all increase of assessment due exclusively to their own improvements, such as wells, rice cultivation, &c.; in short to assess the village only at dry-crop rates.

33. The next point which requires decision is the mode in which non-proprietary cultivators are to be dealt with. I have explained that these are of two classes—mere tenants-at-will, and customary tenants. You will see by the Appendix that the former and by far most numerous class hold almost entirely from *individual* shareholders, and generally on written leases for short terms of years, at rents entirely dependent on agreement. What reason there can be, either in justice or in expediency, for giving these men proprietary rights of any kind I am at a loss to conceive, and such a measure would tend to destroy the most thrifty, skilful, and industrious class of cultivators we have; for suppose a nurwadar cannot himself cultivate his estate, he naturally lets it to a tenant. But if he leaves three or four sons, they, as soon as the tenant's lease has run out, take the land into their own hands and themselves cultivate each his share, while the tenant must take up other land either belonging to other nurwadars or, very likely, Government waste, thereby benefiting the revenue. But if the nurwadars cannot get rid of their tenant, they, instead of cultivating their own lands, must live on a fraction of the rent like talookdars, khotes, and other non-cultivating proprietors whose existence is now so great a difficulty.

34. The case is widely different with the customary tenants. Their rights, whether of occupancy or to a fixed rental, ought, I think, to be determined, carefully recorded, and strictly upheld. But I do not think it will be expedient to interfere to reduce the amount of their payments, except in cases where the nurwadars' own rental is reduced by the settlement, and where the Collector has already interfered. In such cases a settlement like that I made last year in Koobudthal may be easily effected, and will be considered fair by all parties.

35. The third point is one of the most important and most difficult to determine. I have already explained that in some villages lands have been transferred by sale, mortgage, &c. from one member of the coparcenary to another without the shares which de-

termine the amount each man contributes to the revenue being rectified. Thus A and B may each hold a two-anna share originally representing 200 beegahs of land and Rs. 400 of revenue. But if B has sold to A 100 beegahs without also transferring one anna of the share, A is paying Rs. 400 for 300 beegahs, or Rs. 1-5-4 per beegah, and B. Rs. 400 for 100 beegahs, or Rs. 4 per beegah. In Sesodra (No. VIII. of Appendix) most of the sharers were anxious to preserve their tenure, but some desired the introduction of the survey system. On inquiry I found that this difference was caused by transfers of the kind above-mentioned. I told the dissatisfied sharers to petition the Collector to dissolve the coparcenary. But on reflection I think that this course would be neither just nor legal. It would be unjust, for the purchases were made on the faith of the tenure, and illegal, for (under Section VIII. of Regulation XVII.) as long as the revenue is paid the Collector has no business to interfere. The only remedy the dissatisfied sharers have is to refuse to pay their share of revenue, in which case, by the village custom, their lands would lapse to the mota bhagdars, which is just what the latter want.

36. It would seem (*vide* directions to Collectors, paragraphs 177, 178, and to Settlement Officers, paragraphs 91 to 96) that in the North-Western Provinces this difficulty is met according to the custom of the village in one of two ways—either by re-dividing the land so as to correspond with the shares, or by adjusting the shares so as to correspond with the existing division of the land; and (*vide* paragraph 25 above) the same difference of custom seems to have prevailed in the village communities of this province.

37. Now the first mode of adjustment (a re-division of the land) would be difficult to make and impossible to enforce, and I would never attempt it except where the patels voluntarily adopt it, which I think they seldom if ever will do. We must therefore adopt the second mode—that of a re-adjustment of the shares, and in this we shall seldom, I think, find much difficulty. The new proportion between the land and the shares, however, should be regulated according to the original division of the land, or, if that cannot be ascertained, according to its quantity, not according to its present survey valuation, for the essence of the nurwa system is that the amount

each man contributes to the revenue is not liable to be raised by his own improvements, that the demands of Government on the village are checked by the ability to pay of those who have not improved their lands, not by that of those who have.

38. Another point to be determined is the mode of collecting the revenue. In all villages the "tulati" should collect the amount of his "khata" from each sharer according to the instalments fixed for that village. In "imperfect puttidari" villages where the amount of the "phalnee" or rate fluctuates annually according to the profits from the common land, the three first instalments should be calculated on the amount of the khata the year before, and any increase or decrease thrown upon the last instalment.

39. A limit should be imposed upon the subdivision of shares. At present, in some villages, if a sharer dies leaving several sons, the share is divided and all the names separately entered. In others the share is not divided, and all the names are entered jointly. In others the name of the eldest son alone is entered. The rule should be, I think, that subdivision above a certain limit (to be fixed at the settlement) should be permitted at the option of the parties, the officer in charge of the district giving the necessary orders for alterations in the register of rights (Ikrarnamah). Below that limit the name of the eldest son alone should be entered. The same rule should be applied to sales, transfers, &c.

40. If the above proposals are sanctioned, there should be prepared at the settlement of each village a register of rights similar to the Ikrarnamah of the North-Western Provinces. This should contain—

1*st*.—The mode of management, and a record of the village customs, so far as the future management depends upon them.

2*nd*.—The names of all actual sharers, the share of each, and the lands comprised in his holding.

3*rd*.—The names of all non-proprietary customary cultivators, their holdings, the nature of their rights, and the amount of their rental if fixed.

In the North-Western Provinces (*vide* Circular Order of the Sudder Dewanee Adawlut, No. 514 of 1845) the civil courts in all suits regarding land admit this record as evidence, and their decisions are passed in accordance with it, unless the other party can prove the record itself to be erroneous. I think the courts here would probably adopt a similar practice.

41. Upon these principles the settlement of a nurwa or bhagwarri village will be of course somewhat more laborious than that of a village managed on the survey system. But as, in Kaira at least, there are not very many such villages in each pergunna, and as but a small proportion of these will present any difficulty, I think that the settlement of them will not cause any increase of expense.

42. As the truth of some of my facts or conclusions may, perhaps, be questioned, I have appended the result of personal inquiries in several villages taken at random in all the collectorates. Any one who takes the trouble to read this Appendix will be, I think, convinced of the general accuracy of the statements contained in this report.

Apologizing for the unavoidable length of this letter.

I have the honour to be,

Sir,

Your most obedient Servant,

W. G. PEDDER,
Survey Settlement Officer.

Survey Settlement Officer's Office,
Camp Kuneej, 21st March 1862.

APPENDIX

I.—Neriad Cusba, Zillah Kaira.

II.—Ore, Pergunna Neriad.

III.—Burara, Pergunna Neriad.

IV.—Oondela, Pergunna Matur, Zillah Kaira

V.—Luwal, Pergunna Matur.

VI.—Khandeli, Matur Pergunna

VII.—Ulindra, Pergunna Matur.

VIII.—Sesodra, Talooka Soopa, Zillah Surat.

IX.—Edoo, Talooka Parchole, Zillah Surat.

X.—Hulderwa, Broach Pergunna, Broach Sub-Collectorate

XI.—Eksal, Broach Pergunna.

XII.—Dehgaum, Pergunna Broach.

APPENDIX

INQUIRY INTO THE MANAGEMENT OF CERTAIN VILLAGE COMMUNITIES IN GUZERAT.

I.—NERIAD CUSBA, ZILLAH KAIRA.

Tenure, ordinary Nurwa.

In this village there are six patis, each of which has separate accounts, and is to all intents a separate village. The nurwa division for each is distinct. The fields are intermixed, but the late survey had a separate "shej" of numbers for each pati. The patis are as follows:—

1. Chuklasee.....	}	One tulati.
2. Ullad	}	
3. Kakurkhad		One do.
4. Luckawad		One do.
5. Heerjee-ni pati	}	One do.
6. Ruttonjee-ni pati	}	

There are 6 familes of Neriad nurwadars, each deriving from a separate ancestor. These families are those descended from—

1*st.*—Ramdass Wusseram Patel.

2*nd.*—Narundass Majidass Dessaee.

3*rd.*—Khodidass Gámuldass Dessaee	}	These two persons were cousins, and the families are not really distinct.
4*th.*—Wullubdass Raijee Dessaee..	}	

These four families are called gaumwallas or original patidars.

5*th.*—Nakawallas.

6*th.*—Moguriwallas.

The last two families were inhabitants of the two Guicowari villages of those names. Many years ago being compelled by oppression to quit their own villages they settled in Neriad, and were

admitted by the original patidars to proprietary rights and to a share of the village government. The families now intermarry, but not of course in the same family. The different patis are not confined to separate families, but persons belonging to each family may have land in each pati. The nurwadars do not know when the division into patis originated nor under what circumstances.

1. *Chucklasee Pati.*—This pati contains 2,437-1-15 asra beegahs, and the primary division of the nurwa is into 15 unequal jummas or mota bhags. The entire nurwa was originally divided into 240 annas, each anna containing 16 wassas, and equivalent to about ten beegahs. At the present "phalnee" of Rs. 54-10-1 per anna the assessment of the whole nurwa would amount to Rs. 13,111-4-0; but a little land not originally belonging to the nurwa was afterwards brought into it and formed into distinct shares of 5 "kutcha" annas of Rs. 20-7-10 each, or pucka annas $1\frac{1}{16}$. The oodhur assessment of the whole nurwa thus now amounts to Rs. 13,213-11-2, and the division is as follows:—

No. of Jummas.	No. of Annas.	Total Beegahs.	Rupees per Anna.	Total Rupees.	No. of Sharers.	Remarks.
1	15 for 16	161 9 10	58 4 5	874 2 3	18	
2	15 for 16	161 16 10	58 4 5	874 2 3	7	
3	18	182 11 10	54 10 1	978 12 8	22	
4	16	161 15 0	54 10 1	878 12 11	15	
5	$16\frac{1}{2}$	164 14 5	54 10 1	895 3 10	12	
6	10	103 2 5	54 10 1	536 5 10	2	
7	15	153 2 5	54 10 1	815 10 0	9	
8	14	141 19 5	54 10 1	764 13 2	12	
9	$12\frac{1}{2}$	123 16 0	54 10 1	682 14 1	13	
10	Pucka 84	351 10 10	54 10 1	1934 0 8	6	
	Kutcha $4\frac{1}{4}$	....	20 7 10	....	..	
11	16	158 18 0	54 10 1	871 7 10	3	
12	Pucka 122	225 14 15	54 10 1	1210 10 8	20	
	Kutcha $\frac{1}{4}$	....	20 7 10	.... ..	..	
13	17	173 6 5	54 10 1	927 0 6	14	
14	17	173 5 15	54 10 1	922 14 3	12	
15*	..	....	....	....	..	* The 15th jumma is merely nominal. It is composed of the 5 kutcha annas in Nos. 10 and 12. Averege begotee rate Rs. 5-6-4.
	Pucka 240 Kutcha 5	....	....	....	..	

The discrepancies in the above statement are thus explained:—

1*st*.—The trifling differences in the amount of land under each jumma are explained by the nurwadars as arising from the custom of inheritance. When an estate is proportionately divided among heirs by private arrangement, they often allow slight differences in the amount of the shares to make up for variations in fertility.

2*nd*.—The reason of the "phalnee" of rupees per anna in the 1st and 2nd jummas being Rs. 58-4-5 instead of Rs. 54-10-1 is this: in each of these two jummas, one sharer of an anna failed, and the other sharers had to take up his land and pay his quota. Instead of keeping the land of the defaulters distinct, as is usual, the other sharers chose to divide it among themselves, and to deduct the anna shares altogether. As regards the other jummas therefore, these jummas are still considered as consisting of 16 annas at Rs. 54-10-1 per anna, and they are so entered in the village books. But their internal division is made upon 15 annas, at Rs. 58-4-5 per anna.

3*rd*.—The reason of the total assessment of several of the jummas amounting to somewhat less than it should do according to the "phalnee" per anna of the shares is this: formerly all non-proprietary cultivators were distributed among the proprietors, the services of each being supposed to belong to the nurwadar who had induced him or his ancestors to settle in the Kusba, had given him a house, &c. If any of these cultivators occupied lands belonging to other nurwadars, he paid a small "cess" called "betali veero" to the original nurwadar, as an acknowledgment of the nurwadar's right to his services. Some years ago Mr. Webb, then Collector, stopped the levy of this cess, and deducted its then amount from the khata of each nurwadar who was at the time in actual receipt of it. The total amount thus annually deducted under the name of "betali veero" is Rs. 56-13-11.

If any sharer fails or dies without heirs, his nearest relatives have the option of taking up his land and paying his quota of assessment. If they decline to do so, the land reverts to the jummadar, or muksh nurwadar of that jumma, who manages it for himself, pays the defaulter's share of revenue, and bears the loss or enjoys the profits as the case may be. If he cannot do this, it must be similarly managed by all the jummadars jointly. This, however, has never occurred. The jummadars whose names are entered have long been dead. The principal person in each jumma is now considered to be jummadar, as the dessaee Bhow Sahib and the moonsiff of Borsud in their respective jummas. Except as regards the reversion of the lands of defaulters, they have no rights beyond those of all the sharers.

Many of the nurwadars in this pati are wealthy men, who do not cultivate themselves. They lease their lands to cultivators on written agreements, the lease being sometimes annual, sometimes for five or ten years, but not usually for a longer period. The rent is stipulated for on the "veta" principle; the tenant pays for the first one or two beegahs, called his "veta" land, at Rs. 17-12-1 per beegah, and for the remainder at rates agreed on with the proprietor, which vary from 1 to 12 Rupees per beegah. No one but the nurwadars has any proprietary right; and the rents paid by the tenants are not entered in any of the village documents, nor does the tenant's name appear except as cultivator in the annual "phani putruk." The Government tulati, however, keeps for the nurwadars a private register of payments, leases, &c. Formerly the non-proprietary cultivators paid the nurwadars two cesses—"betali veero" and "sookree." Both these have been abolished. They still give a little "veth" or gratuitous service to the nurwadars, by lending their carts, bullocks, &c. on births, marriages, &c. occurring in the nurwadars' families.

If a nurwadar dies the name of his heir is entered in his stead. If he has no son, a daughter's son may inherit. If a nurwadar has in his share three or four numbers, and leaves more than one son, either his original share may be retained on the books, and all the sons' names entered jointly, or the share and land may be actually divided, and each son's name entered separately, in which case *each* number is divided.

It does not appear that in this pati any nurwa land has been sold either by decree of court or by private arrangement, except among the nurwadars themselves. Some nurwa land has been taken for the railway. The nurwadars receive remission for this by the estimate of a "punch." This amounts to Rs. 61-5-8.

The mujmoon land in this pati is managed directly by the Collector, and is of two kinds: khatabundy and chuti begotee. The khatabundy is beegahs 522-1, paying on waste as well as cultivated land at a begotee varying from Rs. 1-9-6 to Rs. 4-8-10. This land was originally mujmoon land alienated by the nurwadars. Many years ago the Collector resumed it, but fixed as a begotee the same rates it used to pay as sulami, which accounts for the comparative lightness of the assessment. The chuti begotee land is beegahs 199-12-10, paying a begotee on cultivation of Rs. 1 to Rs. 9-8.

The alienated land in this pati consists of beegahs 238-14—vechania, chakuriat, and a little pussaeta; beegahs 14-10 pay a sulami of Rs. 52-12-8; the rest is nukroo; there is no swadia.

2. The Ullad pati contains—

Barkhulee land..	Beegahs	15	12	0; all nukroo.
Mujmoon	„	2	0	0
Nurwa	„	117	2	5
	Beegahs	134	14	5

There is no primary division into jummas or mota bhags. The "phalnee" is upon 36 annas, each anna paying Rs. 17-12-1, and equivalent to land beegahs 2-12 to 3-16, according to its fertility. There are 24 sharers. There is no deduction on account of "betali" veero. The nurwadars mostly cultivate themselves. The rest of the account corresponds with Chuklasi pati.

3. Kakerkhad pati contains—

Mujmoon land, beegahs 356-4-6, at a begotee of Rs. 0-12-2 to Rs. 6. Of this, beegahs 20-10 are on a begotee on cultivation: the rest is khatabundy, except beegahs 11-3-6, which are held free by the nurwadars. There is an unsettled dispute about this, the nurwadars claiming it as bhag or nurwa mujmoon, and consequently that its assessment is included in the oodhur jumma of the nurwa; the Col-

lector saying that it is sirkari or gaum mujmoon. It is nominally assessed at a begotee, but the amount is annually deducted according to the 15th Blane's form.

The nurwa land consists of beegahs 1,345-0-16, paying an oodhur jumma of Rs. 7,354-6-5. The primary division is into 14 unequal jummas, and the whole nurwa is divided into annas 218-8-$\frac{1}{4}$. Each anna is divided into 16 pies. The phalnee is Rs. 33-11-0 per anna :—

No. of Jummas.	Annas.	Beegahs.	Rupees per Anna.	Total Rupees.	Remarks.
1	35 12½	227 0 15	33 11 0	1,208 8 6	
2	21 12¼	133 19 10	....	734 12 10	
3	12 12½	70 2 10	....	400 15 7	
4	17 4	106 16 0	....	581 1 9	
5	7 8	46 5 0	....	252 10 6	
6	12 4	73 5 0	....	412 10 9	
7	18 0	116 17 10	....	606 6 9	
8	16 8½	107 15 0	....	560 0 10	
9	7 0½	42 12 10	....	240 0 4	
10	16 0¼	95 7 10	....	541 1 8	
11	21 12	131 14 10	....	732 11 3	
12	6 0¾	36 10 0	....	208 7 1	NOTE.—From certain khatas are deducted yearly Rs. 43-6-0 betali veero.
13	19 8½	119 2 1	....	660 3 10	
14	6 4½	37 13 0	....	214 12 1	
Total..	218 8¼	1,345 0 16	....	7,354 5 4	

This gives an average begotee of Rs. 5-9-10. In this pati the nurwadars mostly cultivate themselves. When they let their lands to tenants, they do so on written leases, and the rent is a begotee, stipulated in the lease, and varying from Rs. 2 to Rs. 20 per beegah. In this pati a little nurwa land has been sold by decree of the Civil Court, but the purchaser has not been admitted to the nurwa, nor his name entered in the Government books. If the purchaser has bought the whole of any share, he pays to the tulati the rupees of that share, which are credited in the name of the original nurwadar. If only a portion, he pays for that portion at the average begotee of Rs. 5-9-10. The rest of the account is the same as in pati Chucklasi.

4. The Lukhawar pati contains—

Mujmoon land, beegahs 199-10, held principally on the khatabundy system, at begotee rates varying from Rs. 1 to Rs. 10.

Nurwa land, beegahs 1,239-8 15, paying an oodhur jumma of Rs. 5,317-3-0. The primary division is into five unequal jummas, but there is a 16-anna share not included in any jumma, and which all the jummadars manage *jointly*. It seems to have been the land of some nurwadar who failed.* Each anna is rated at Rs. 16-6-3.

Number of Jummas.	Annas of each.	Beegahs of each.	Rupees per Anna.	Total Rupees.	Sharers.	Remarks.
1	60 0	232 14 15	16 6 3	983 7 0	30	
2	77 6	308 15 5	....	1,267 8 4	39	
3	55 0	205 2 5	....	871 1 3	25	
4	54 6	206 8 10	....	893 4 8	22	
5	63 0	232 15 10	....	1,032 9 9	22	The last share is managed jointly by all the jummadars.
..	16 0	53 12 10	....	262 4 0	..	
Total..	326 0	1,239 8 15	.....	5,310 3 0	..	Average begotee rate Rs. 4-12-0.

The reason of the variation in the above amounts is remissions on account of "betali veero" being given in the khatas of some of the nurwadars, as in Chuklasi. In other particulars the management of this pati resembles that of the other patis.

Heerjeeni Pati.—There are 94-5-10 beegahs of mujmoon land, at a begotee varying from 8 annas to Rs. 6. Of this, however, the nurwadars enjoy beegahs 16-18 free, under the name of "wandhila" or disputed. They claim this as bhag mujmoon. The nurwa land is beegahs 555-15, paying an oodhur jumma of Rs. 2,885-3-6. The nurwa is primarily divided into five unequal jummas. It is composed of 162-6 annas, each anna representing Rs. 17-12-1. There is no remission on account of "betali veero." Some of the nurwadars cultivate themselves; others let their lands either on a lease for a term of years or year by year. The names of the tenants do not appear in the accounts, and there are no proprietary rights, except those of the nurwadars, as in the other patis. They do not appear to

* The whole Nurwa is divided into 326 annas.

have alienated lands out of the proprietary body. The remainder of the account is the same as in the other patis.

Ruttonjeeni Pati.—There are 92 beegahs of mujmoon land, mostly khatabundy, paying a begotee varying from 8 annas to Rs 5-8-0.

The nurwa land is beegahs 242-6, paying an oodhur jumma of Rs. 1,080-4-8 = average begotee of Rs. 4-7-4. The nurwa is divided into 72 pucka annas, of Rs. 14-9-1 each, and 2·3 kutcha annas, of Rs. 13-15-5. There is no primary division into mota bhags, but there are three jummadars, who have *jointly* to take up the land of defaulting nurwadars. Except this, they have no rights beyond those of the other nurwadars, 39 in number. Nearly all the lands are cultivated by the nurwadars themselves. In other respects the account is similar to that of other patis.

It seems difficult to account for the singular distribution of the lands of Neriad into patis and jummas, and for the great inequality of them upon any principle of partition according to inheritance; nor can the nurwadars clearly explain this. It seems likely, however, that originally there was one distinct pati to each family, and that the patis were sub-divided into jummas according to the branches of each family, and that in course of time nurwadars acquired lands and shares in other jummas or patis than their own by sale or marriage, or by taking up the shares of defaulters. Many of the nurwadars have always been the richest and most influential men of the district, and the patels say that though very little land has been alienated to people not belonging to the nurwa, a great deal has been always alienated in this way among themselves.

II.—ORE, PERGUNNA NERIAD.

The tenure of this village is of the kind called in the directions to Settlement Officers in the North-Western Provinces, Imperfect Pattidari, *i.e.* a certain portion of the lands are held by the village proprietors in severalty, and the remainder, or rather the *rent* of the remainder, in common. The latter lands are called mujmoon; the former nurwadari. The entire village is assessed at a lump sum.

The nurwadars each year first apply towards defraying this sum all the rent, &c. of mujmoon lands, and then make up the balance among themselves by a contribution from each man proportionate to his share in the nurwa. Land, both nurwa and mujmoon, has been alienated. Only that land is shown in the village books as alienated which is mujmoon land, alienated previously to the introduction of British rule, and on account of which a deduction is supposed to be made in fixing the lump assessment of the village. Other lands held free, whether nurwa lands alienated by the individual proprietors, or mujmoon lands alienated by the proprietary body *jointly*, are entered as sirkari, and not as barkhuli, and no deduction is supposed to be made from the assessment of the village on account of them.

The account of the lands stands thus in the tulati's books :—

I.—Barkhuli Land.

1.—*Nukroo*

	Beegahs.	Sulami.	Nuksan.*
Dewusthan.....	59 0	....	93 0 0
Dhurmada.....	5 0	....	8 0 0
Service (pergunna)..	30 . 0	....	85 0 0
Do. (village) ..	110 0	....	157 0 0
Gerania.....	43 15	....	117 85 6
Vechania	269 15	....	794 15 5
Pussaeta.....	363 15	....	988 5 6
Hadia.....	16 0	....	40 0 8
Wanta	272 0	....	631 14 6
Sirkari nukroo		....	48 4 0†

2.—*Sulamia.*

Gerania.....	....	....			....	
Vechania	2,825	10	2,257	6 0	6,848	5 2
Wanta	....		....		....	
Total.....	3,894	15	2,257	6 0		

* The nuksan or loss on account of alienated land seems to be only on estimate, as the village has not been assessed begoteewar.

† No one can explain the meaning of this entry.

Over the above lands the nurwadars have no power beyond levying the sulami as above given, except that they may, if they please, redeem certain lands mortgaged during the Marathi rule, according to the terms of the original agreement.

The mujmoon land is entered as beegahs 725-12-10, but out of this the nurwadars have divided among themselves beegahs 365-17-10, which are thus really nurwadari. The remainder the principal nurwadars manage jointly, letting it for what they can get, and some they have given away in dhurmada, &c. The tulati does not interfere, and merely enters in the village books the amount of rent of these lands as the nurwadars point out.

The lands entered as nurwadari are beegahs 6,382-1-10, and the lump assessment of the village is Rs. 17,725-15-1.

The primary division of the nurwa is into two equal "halves" of 40 annas each:—

	Annas.	Beegahs.*
1. Half of Patel Hurree Wurujbhaee....	40	3,405 17
1. Half of Patel Mooljee Shumbhoodass .	40	3,342 2
	80	6,747 19

In these beegahs is included the mujmoon land which has been made nurwadari. The number of sharers entered in the books is in the first half 27, in the second 45; but this is not the whole number; there are many sharers whose names are not entered in the village books.

To show the mode in which the assessment of the village is levied, the following abstract of the Sirkari Khata for Sumwut 1917 (A.D. 1860-61) is given:—

Lump assessment to be levied from the village, Rs. 17,725-15-1.

How this sum is made up.

Rs.	58	3	7,	rent of mujmoon lands.
„	2,251	14	6,	sulami.
„	5	8	0,	remissions of sulami given by the nurwadars in dhurmada.
„	113	8	10,	dharala veero.
„	2	13	2,	rent of houses.
Rs.	2,432	0	1	

* Average number of beegahs to the anna 85-3-33½ and 83-10-16.

Rs. 15,293-15-0 remaining to be made up by the nurwadars.
To get this sum they fixed a "phalnee" of Rs. 191-12 per anna.

	Annas.		Actually collected. Rs.	a.	p.
Half 1.	40 × 191-12 =	Rs. 7,670	7,665	7	0
2.	40 × 191-12 =	„ 7,670	7,628	8	0
Average begotee Rs. 2-4-6		Rs. 15,340	15,293	15	0

The difference between the amount as found by the "phalnee" and the amount actually collected is caused by remissions on account of "sayur veero," the levy of which cess by the nurwadars was stopped in Sumwut 1906, and the actual recipients compensated for the loss by a deduction from their khatas of the amount they were then receiving.

In this village there are several sharers who are considered mooksh or principal nurwadars, but how many the tulati does not know. As far as the nurwadari lands are concerned all the sharers have equal rights. But the "mooksh" nurwadars seem to have the management of the mujmoon lands and the village government generally in their own hands. Most of the sharers, including all the mooksh bhagdars, belong to one family, but at the foundation of the nurwa they admitted certain koonbies, who held lands, to a share in the proprietary rights. The descendants of these persons are called "gazeepoora." They have not admitted any strangers since to a share of the nurwa, except the husbands of daughters of nurwadars in right of their wives. If a man cannot pay his share of assessment, his nearest relatives must do so, or, failing these the proprietary body in that "half."

No person (except inamdars) but the nurwadars has proprietary rights in the village. If a nurwadar lets his own share of land, he makes his own terms with his tenant, and similarly the body of mooksh nurwadars with the cultivators of mujmoon land, whom they can oust at will. They complain, however, that since the passing of Act XVI. of 1838 the Collector will not assist them in this.

No land has been sold by decree of court, though a good deal has been sold by private arrangement. About ten years ago, owing to the cheapness of grain, the nurwadars found great difficulty in making up their lump assessment, especially those belonging to the

1st "half," in which most of the privately alienated nurwa lands are situated. They applied to the Collector, who refused them remissions, but told them they had better get a punch of respectable people, and settle what sulami the holders of the privately alienated lands should pay them. This was done; the alienees grumbled and applied to the Collector, but he declined to interfere.

There is a Government tulati, but he does not appear necessary. He enters in his annual pahaniputruck only the cultivator of each field. The rent paid by cultivators (in mujmoon land), the name of the nurwadar, his land and payments, he only learns from the private tulatis of the nurwadars, and he does not know what is each man's share in the nurwa. The private tulatis are three in number; they are village wuttundars, but are partially paid by the Collector, who gives them out of the gaumkhurch at the rate of one anna for every beegah cultivated by people not nurwadars. In consequence of this the books are much confused, *e. g.* one nurwadar, Hurreebhai, is entered as paying, according to the "phalnee," Rs. 564-5-5, and holding beegahs 1,226-12-10; whereas Dwarkadass, also paying Rs. 564-5-4, is entered as holding only beegahs 122-10. The tulati thinks that Hurreebhai must have got some mujmoon land unfairly, or have some of Dwarkadass' land on mortgage, but cannot explain the discrepancy satisfactorily.

The nurwadars have set aside some land as bhag mujmoon to provide for the village expenses. This is managed jointly by the mooksh nurwadars. No land has been made sirkari mujmoon on account of the failure of the owner.

The village is a large one; it contains a considerable bazaar; 4 pooras or hamlets; about four hundred families of nurwadars and non-proprietary koonbies; and 1,200 of sepoys, koolies, &c., who are the tenants of the nurwadars and inamdars, and pay begotee rents varying from 4 annas to Rs. 7. There are also about two hundred houses of waneeas. The village site is divided among the nurwadars; and if any stranger lives in the village, he has to pay the nurwadars a ground rent for the site of his house. The nurwadars do not, however, take ground rent from their tenants nor from waneeas, who in return for their sites give the nurwadars ghee, &c.

on marriages, &c. occurring in the families of the latter. There is no irrigated land in the village, as the only well is more than 100 feet deep.

III.—BURARA, PERGUNNA NERIAD.

The tenure of this village, like that of Ore, is Imperfect Puttidari. It contains land as follows:—

	Beegahs.	Sulami	Nuksan.	
Alienated	1,237 0	Rs. 536-7-1	Rs. 2,041-10-7	This land is either cultivated by the nurwadars, or let by the proprietary body.
Sirkari	..	....	....	
Mujmoon	312 5	....	....	
Nurwadari	1,981 8	....	....	This includes some land privately alienated, as in Ore.
	3,530 13			

The jumma of the village is fixed at Rs. 3,724-1-7. The sulami of alienated lands and other "meymoon-ni oopruj" is first credited, and the nurwadars have to make up the remainder in proportion to their shares.

The primary division of the nurwa is into two "halves" of annas 20 each:—

	Annas.	Beegahs.	Sharers.
1. Dhurmdass half	20	987-0	15
2. Narundass half	20	994-8	25

The account for Sumvut 1917 stands thus—

How the jumma is made up.

Rs. 3,724-1-7, jumma of the village.	Rs.	385	9	3, rent of mujmoon land.
	,,	536	7	1, sulami of alienated land.
	,,	57	0	7, dharala veero.
	,,	2	8	0, house-rent.
	,,	18	15	4, swadia.
	Rs.	950	8	3

leaving to be made up by the nurwadars Rs. 2,773-9-4.
To make up this they fixed a "phalnee" of Rs. 69-12 per anna.

Annas.		Actually collected. Rs. a p.
1st half 20 x 69-12 =	Rs. 1,395	1,382 11 2
2nd do. 20 x 69-12 =	Rs. 1,395	1,390 14 2
	Rs. 2,790	Rs. 2,773 9 4

The difference in amount is caused by the deduction of sayur veero, as in Ore.

The remainder of the account given by the tulati and patels is much the same as that for Ore. The nurwadars generally cultivate their own lands. There are, however, certain koonbies who have for many years cultivated the same land, who have consequently acquired customary rights, and who cannot be ousted by the nurwadars so long as they pay the usual rent.

IV.—OONDELA, PERGUNNA MATUR, ZILLAH KAIRA.

This village is on the ordinary *Nurwa or Pattidari tenure*, the mujmoon land being managed directly by the Collector:—

Barkhulee	Beegahs	1,752	13	0
Sirkari mujmoon	„	448	9	2
Nurwadari	„	538	15	0
	Beegahs	2,739	17	2

Of the mujmoon land, beegahs 448-9-2 pay a begotee on cultivation varying from 3 annas to Rs. 5-3-4. Beegahs 83-9-10 are khatabundy, paying a fixed rental of Rs. 244-7-8; and 11 beegahs under the name of ilaedi, pay a fixed sum of Rs. 3-10-3. This land is really alienated, and Rs. 18-10-10 are entered as "nuksan" on account of it. The nurwa land pays a fixed sum of Rs. 2,497-10-11 (equivalent to an average begotee rate of Rs. 6-10-8). The primary division of the nurwa is into mooksh bhags, and the division is made upon Rs. 16-10-0, each rupee of the share contributing Rs. 150-3-9:—

Mooksh Bhags.	Share in Rupees.	Beegahs.	Phalnee or Rupees to each Share.	Total Rupees.	Sharers.
1	6 8	210 9 5	150 3 9	976 8 5	25
2	6 8	218 12 5	....	976 8 5	33
3	1 0	29 6 0	....	150 3 9	2
4	1 2	30 12 10	....	169 0 5	5
5	0 6	13 17 10	....	56 5 6	3
6	1 2	35 17 10	....	169 0 5	2
Total..	16 10	538 15 0	....	2,497 10 11	70

There are six distinct patels' families corresponding to the six mooksh bhags. They do not intermarry, but this is from custom,

and not on account of consanguinity. There is a mooksh bhagdar to each mooksh bhag; and if a sharer fails and his nearest relatives will not take up his land, the mooksh bhagdar must do so. In other respects all sharers are equal. If a mooksh bhagdar fails, the whole proprietary body must manage his land and pay his share of assessment.

The nurwadars let out some of their land to tenants who have no proprietary rights and are tenants-at-will, holding from year to year, and making an annual agreement for a money rent. There are no "veeras" paid to the nurwadars, but they receive some "vet" or gratuitous labour from the village servants.

No nurwa land has been made mujmoon, and none has been sold to strangers, either by decree of court or by private arrangement.

V.—LUWAL, PERGUNNA MATUR.

Tenure, ordinary Nurwadari.

Barkhulee land	Beegahs	1,669	15	0
Sirkari mujmoon	,,	172	17	10
Sirkari nurwa	,,	208	0	0
	Beegahs	2,050	12	10

The mujmoon land is managed by the Collector, and pays a begotee on cultivation varying from Rs. 1 to Rs. 2, *except beegahs* $3\frac{1}{2}$ which the nurwadars enjoy free, claiming it as "*bhag mujmoon.*"

The nurwa is divided into 3 equal mooksh bhags of Rs. 5 each, and pays a lump assessment of Rs. 1,229-3-6, equivalent to an average begotee of Rs. 5-15-5.

The names of about 17 sharers are entered, but there are more, as it is the custom to enter the name of the eldest son only. There are three distinct families corresponding to the three mooksh bhags:—

Mooksh Bhags.	Rupees of Sharers.	Beegahs.	Phalnee on Rupees per Share.	Total. Rupees.
1	5	68 13 6½	81 15 2	409 11 10
2	5	68 13 6½	81 15 2	409 11 10
3	5	68 13 6½	81 15 2	409 11 10
..	15	208 0 0	....	1,229 3 6

The remainder of the account is exactly as in Oondela, except that the nurwadars cultivate themselves the whole of their lands

VI.—KHANDHELI, MATUR PERGUNNA.

Tenure, ordinary Nurwadari.

Barkhulee land.....	Beegahs	718	10	0
Sirkari mujmoon	„	114	17	0
Nurwadari	„	1,202	18	5
	Beegahs	2,036	5	15

The Collector manages the mujmoon land by a begotee on cultivation, varying from Rs. 0-14-7 to Rs. 7-4-7.

The nurwa land pays a lump assessment of Rs. 3,767-5-0, equivalent to an average begotee of Rs. 3-2-1. The "phalnee" is made upon Rs. 105, and the primary division is into 3 mooksh bhags.

All the nurwadars belong to the same family, except one man (a stranger) who took up the share of a defaulter on condition of being put in his place in the nurwa. The names of three mooksh nurwadars are entered, but they have long been dead, and the six muttadars, two to each division, are now considered mooksh. They have no privileges beyond the ordinary one of taking the share of a defaulter. No nurwa land has been made mujmoon nor sold

by decree of court. A small quantity, perhaps 20 beegahs, has been sold or mortgaged to waneeas, but the names of these persons do not appear on the books. There are no proprietary rights except those of the nurwadars, who let a good deal of their land to tenants for stipulated rents, sometimes on an annual verbal agreement, and sometimes on a written lease:—

Mooksh Bhags.	Shares.	Beegahs.	Rupees per Share.	Total Rupees.	Sharers.
1	35	400 19 11	35 14 1	1,256 12 6	19
2	35	400 19 12	....	1,255 12 6	11
3	35	400 19 12	....	1,255 12 0	18
Total..	105	1,202 18 15	....	3,767 5 0	48

VII.—ULINDRA, PERGUNNA MATUR.

Tenure, ordinary Nurwadari.

Barkhulee land.....	Beegahs	1,396	19 15
Sirkari mujmoon	,,	140	16 11½
Ilaedi mujmoon.....	,,	106	5 0
Nurwadari	,,	947	0 14¾
	Beegahs	2,591	2 1¼

The mujmoon land is managed by a begotee on cultivation varying from Rs. 2-8-0 to Rs. 5, and also the ilaedi land, except 62 beegahs enjoyed free of assessment during the life of certain persons or till further orders, and the assessment of which is credited as "nuksan."

The nurwa land pays a lump assessment of Rs. 4,392-11, equivalent to an average begotee of Rs. 4-10-11. The "phalnee" is

made upon 134 annas, and the primary division is into 13 mooksh bhags:—

Mooksh Bhags.	Shares in Annas.	Beegahs.	Phalnee of Rupees per Share.	Total Rupees.
1	12	84 2 5¼	32 12 6	393 6 0
2	12	83 8 18¾	....	393 6 0
3	12	84 7 5¼	....	393 6 0
4	12	89 8 12½	....	393 6 0
5	12	84 2 5¼	....	393 6 0
6	12	84 13 5	....	393 6 0
7	12	83 9 10	....	393 6 0
8	12	85 7 16¾	....	393 6 0
9	12	84 12 1	....	393 6 0
10	12	84 16 8½	....	393 6 0
11	12	83 8 5½	....	393 6 0
12	1	7 0 0	....	32 12 6
13	1	6 15 0	....	32 12 6
Total....	134	947 0 14¾	....	4,392 11 0

Originally all the proprietors belonged to one family, but they have since admitted several strangers to shares in the nurwa. Eight of the mooksh bhags belong to the original family; the remainder to the strangers. Some nurwadars hold shares in more than one mooksh bhag. This is by purchase or other private arrangement. The custom of mutual responsibility is the same as in Nos. IV., V., VI. No nurwa land has been made mujmoon, none has been sold by decree of court, nor is any in the hands of waneeas, &c. The nurwadars generally cultivate themselves, but sometimes let their lands to tenants on annual agreements. No veeras are paid to the nurwadars, but they receive some gratuitous labour from the village servants.

VIII.—SESODRA, TALOOKA SOOPA, ZILLAH SURAT.

Tenure, Hoondabundy, exactly resembling the ordinary nurwa of Kaira:—

Barkhulee	Beegahs	363	7	5
Sirkari chuti saunth	„	17	8	10
Hoondabundy	„	2,811	1	0
	Beegahs	3,191	16	15

The chuti saunth land is managed directly by the Collector, and pays a begotee on waste and cultivated varying from Rs. 2-8 to Rupees 10.

The hoondabundy land pays a lump assessment of Rs. 7,800, equivalent to an average begotee of Rs. 2-11-1. The primary division is into 4 equal mota bhags of 15 shares or hoondas, each share contributing Rs. 130:—

Mota Bhags.	Shares in Hoondas.	Beegahs.	Phalnee Rupees per Hoonda.	Rupees.	Rupees actually collected.	Sharers.
1	15	720 17 0	130	1,950	1,911 9 3	20
2	15	686 18 10	130	1,950	1,867 13 .0	21
3	15	702 14 15	130	1,950	1,877 10 8	23
4	15	700 10 15	130	1,950	1,910 14 8	11
Total..	60	2,811 1 0	....	7,800	7,567 15 7	75

The reason of the difference in the rupees is, that some hoondabundy land has been taken to make a tank and road, and consequently remission to the amount of Rs. 232-0-5 is annually given in the khatas of each person who has lost land.

There are 4 original distinct families of patidars, corresponding with the 4 mota bhags—one of bhattela dessaees, and 3 of muttia koonbees. To each family there is one mota bhagdar, who is also muttadar. If any sharer breaks, his nearest relatives must take up his land; if they will not do so, the mota bhagdar of his family must manage the land, pay the corresponding share of assessment, and take the profit or bear the loss. This is the only peculiar privilege of the mota bhagdar; in other respects all sharers have equal rights. If a mota bhagdar fails, the whole co-parcenary becomes responsible to Government for his arrears, or the tenure would be broken, but this has never occurred.

The tenure was founded before the memory of man. From the introduction of British rule till Sumwut 1907, the hoondadars paid Rs. 6,000. In that year the jumma was raised to Rs. 7,800, at which sum a lease for 10 years was given them.

The mota bhags were originally distinct, but now a few persons belonging to one family, by sale or private arrangement, hold shares in another mota bhag. No stranger, *i. e.* one not belonging to one of the four families, has ever been admitted to proprietary rights, nor has any hoondabundy land been alienated to strangers, either by decree of court, or by private arrangement. "Gubhan" land is attached to each mota bhag, but no decree has ever been passed upon such land.

If a hoondadar dies, leaving 3 sons, they all share his land, and become hoondadars, but the name of the eldest son alone is entered. The daughter of a bhattela, in default of male heirs, may succeed her father, but not of a muttia.

No person but the hoondadars has proprietary rights. Some of the hoondadars cultivate themselves; others let their lands exactly as they like. The lease is always a written one,—sometimes for one year only, sometimes for more; and the rent stipulated is a money one usually varying from Rs. 1 to Rs. 10 per beegah, with a proviso that for as much land as is cultivated with sugarcane, the tenant is to pay half as much again as the rent stipulated. The tulati has nothing to do with these leases nor with the rent.

The hoondadars receive no veeras; they receive a little gratuitous labour from the village servants.

The muttias were originally lewa koonbees, but they assisted the Memon Mussulmans to found the monastery (muth, whence the name) at Peerana, in Jetulpoor, Ahmedabad. They still pay contributions to the head of that sect, and make pilgrimages to Peerana. Their religion is Hindoo, but they are buried like Mussulmans. The bhattelas marry in their own families after seven generations; the muttias of Seesodra intermarry, but not in the same family.

The principal sharers in this village protested against the tenure being broken. Afterwards several of the smaller sharers petitioned that the Survey system might be introduced. On inquiry the reason appeared to be that some of the smaller sharers had mortgaged or sold portions of their land, still retaining their original share of hoondas, and that consequently they find great difficulty in paying their share of the assessment.

IX.—EDOO, TALOOKA PARCHOLE, ZILLAH SURAT.

Tenure, Imperfect Puttadari.

The tenure was originally called hoondabundy, but some years ago the mamlutdar altered the designation to nurwa. No change was, however, made in the village management:—

Barkhulee land	Beegahs	25	10
Nurwadari	,,	2,108	4
	Beegahs	2,133	14

The "phalnee" is made upon a "jumma" of Rs. 44-10, and the primary division is into two "mota bhags" of Rs. 22-5 each. The village proprietors all belong to one family of bhattela dessaees, and the primary division was made according to the two sons, by different wives, of the founder of the village. The head of each branch is muttadar, and is called mota bhagdar, but has no peculiar privileges. If any sharer fails, and his immediate relatives decline to take up his land, the whole co-parcenary in that bhag become immediately responsible for his share, not the mota bhagdar.

There is no chuti saunth or mujmoon land. The nurwadari land pays a lump assessment of Rs. 4,373-4, equivalent to an average begotee of Rs. 2-1-2. The *nominal* "phalnee" is Rs. 98 per rupee of the "jumma."

The constitution of this village is complicated by the existence of cultivators, not nurwadars, who have proprietary rights. These persons are called hoondadars, and are of two classes—those who have obtained a customary right, and those whose rights were derived by express stipulation from the nurwadars. The first class are bhattelas, but not dessaees, nor belonging to the same family as the nurwadars. They were originally mere tenants, holding land from the nurwadars at a rent of Rs. 60 per hoonda of 20 beegahs. They occupied these lands at the same rent for many years, till about 18 years ago they had a dispute about the amount of rent. The question was referred to a punch which lowered each hoonda Rs. 2. Now the nurwadars admit they have no right to oust these persons as long as they pay

their rent as fixed by the punch. If they do not pay, the land will revert to the "mota bhag" in which it is situated, and the co-parcenary in that bhag will manage it jointly.

The 2nd class are persons who had a claim upon the dessaeegeri wuttun of the nurwadars. They renounced this claim, and the nurwadars in return gave them hoondas at a low rent.

These hoondadars have separate khatas and receipt-books, and pay their rent to the tulati, who credits it towards the lump assessment of the village. Consequently a distinct "phalnee" is now necessary for each mota bhag, and the account stands thus :—

Mota Bhag.	Beegahs occupied by Hoondadars.	Rent of Hoondadars.	Balance to be paid by Nurwadars.	To provide which, new Phalnee per Rupee of Jumma.	Number of Nurwadars.	Number of Hoondadars.
1	33 16 17½	704 8 0	2,082 2 0	93 9 3	23	4
2	237 2 12½	654 10 8	1,531 15 4	68 6 3	30	24
..	....	759 2 8	3,614 1 4 759 2 8	....	53	28
			4,373 4 0			

The village has never been nominally assessed at a begotee. There are no veeras. No land has been sold by decree of court, or by private arrangement. Some of the nurwadars let their lands to cultivators on a lease of 1 to 5 years, for a money rent of Rs. 1 to Rs. 10 per beegah. The tulati has nothing to do with this.

X.—HULDERWA, BROACH PERGUNNA, BROACH SUB-COLLECTORATE.

Tenure, Bhagwarri.

Barkhulee land	Beegahs	520	11 15
Sirkari gameteea	„	232	1 9
Kharaj (barren)	„	434	18 18
Bhagwarri	„	2,359	4 15
	Beegahs	3,546	16 17

The gameteea land is managed directly by the Collector.

The bhagwarri pays a lump sum of Rs. 5,537-11-2, this being the total of the begotee assessment of all the bhagwarri lands together. Formerly, before the begotee assessment, the jumma and phalnee varied every year, the jumma being fixed by the Collector after "kultur" or estimate of the growing crops. The jumma is now equivalent to an average begotee of Rs. 2-5-6.

The patidars are mostly lewa koonbees, belonging to one family though some strangers have been admitted at different times. The primary division is into 3 mota bhags, corresponding to the three sons of the founder of the village, and the "phalnee" is upon 12 pans or rupees, each containing 16 annas, and each anna containing 25 raes. Each mota bhag was originally equal, but there is now a difference caused by a bhagdar in the 1st bhag having bought a two-anna share out of the 3rd bhag :—

Mota Bhags.	Pans.	Beegahs.	Phalnee.	Rupees.	Sharers.
1	4 2 0	835 14 15	461 7 7	1,961 4 3	14
2	4 0 0	786 8 5	....	1,845 14 5	6
3	3 14 0	737 1 15	....	1,730 8 6	11
Total..	....	2,359 4 15	....	5,537 11 2	31

There are 3 mota bhagdars, who are also muttadars. If a sharer fails, his nearest relatives may take up his land and share; if they decline, the mota bhagdar; if he declines, the whole co-parcenary jointly. This is the only privilege of the mota bhagdar.

No bhagwarri land has been sold by decree of court or alienated in dhurmada, &c., nor has the Collector made any gameteea. But certain strangers have been admitted to proprietary rights either by purchasing shares with the consent of the co-parcenary, or by having married the heiresses of bhagdars. No person but the bhagdars has any proprietary right. The bhagdars sometimes let their land to cultivators on leases for one or more years at a money rent varying from four annas to one rupee in excess of the Government begotee. The tulati has nothing to do with this, nor do the cultivators' names appear except in the phalnee putruck.

A copy of a bhagdar's khata is given below. It must be observed that all Broach villages are either "khanum" or "bhadole," according as they are entitled to remission on account of lands left fallow every 5th year or every 3rd or 4th. Hulderwa is a "khanum" village:—

૭. Rs. 26-13-6 paid in such and such instalments.	૬. Rs. 28-13-6 (paid —— of the rozmel) amount of khata, being a one-anna share, at one pan Rs. 461-7-7 phalnee.
2- 0-0 remission on account of fallow, as Rs. 28-13-6 per page —— of remission back.	14-12-0 assessment according to begotee.
	13-12-0 No. 4 uwal 5 beegahs at Rs. 2-12.
	21- 0-0 No. 10 soem, 12 beegahs, at Rs. 1-12.
	34-12-0 tupsil; uwal Rs. 13-12; soem Rs. 21-0.
	5-14-6 deducted as being more than the share of the bhag. (If the share of the bhag were more than the begotee assessment, the difference would be added.)
Rs. 28-13-6	

XI.—EKSAL, BROACH PERGUNNA.

Tenure, Bhagwarri.

Barkhulee	Beegahs	272	14	8
Sirkari gameteea.....	,,	92	19	13¼*
Bhagwarri	,,	2,624	8	5
Kharaj	,,	825	6	8¾
	Beegahs	3,815	8	15

In this village are 6 unequal mota bhags—5 of Bharola Rajpoots, and 1 of Koolis. The Rajpoots are all of one family, and the village was founded by their ancestors, the Koolis having been afterwards admitted to proprietary rights. Since the Kooolis were admitted, no stangers have been admitted to the bhag. Some land has been sold by decree of court, the purchasers being usually other bhagdars, but in one case a city wania purchased it. No alteration was made in the books in consequence of this; the land and share are still entered in the name of the original bhagdar. In other respects the account is the same as that of ulderwa.

* Managed by the Collector.

The "phalnee" is made upon 83-3-2 "juthores;" 1 "juthore"=4 "paolas;" 1 paola=4 annas; 1 anna=25 raes. The lump assessment is Rs. 3,809-3-3; average begotee Rs. 1-7-2.

There is a slight discrepancy in the rupees of a few khatas. Neither the patels nor tulati can explain this except by a mistake in reckoning having occurred, as each khata is entered at Rs. 45-5-8½ per juthore:—

Mota Bhags.	Juthores.	Beegahs.	Phalnee Rupees per Juthore.	Rupees.	Sharers.
1	11 1 1	352 14 3	45 5 8½	513 1 6	8
2	12 3 2	403 14 1	....	583 15 3	6
3	12 2 3	404 4 2	....	574 11 7	6
4	9 2 0	296 11 15	....	430 14 1	7
5	7 2 0	232 13 15	....	340 2 6	5
6	30 0 0	934 10 9	....	1,366 6 4	35
Total..	83 3 2	....	....	3,809 3 3	67

XII.—DEHGAUM, PERGUNNA BROACH.

Tenure, Urd bhagwarri.

i. e. the shares are reckoned directly in beegahs, no conventional sign being used:—

Barkhulee land	Beegahs	113 1 5
Sirkari gameteea	„	299 5 10½
Bhagwarri	„	2,917 12 10
	Beegahs	3,329 19 5½

The village was founded by a Rajpoot and a Bora jointly, and according to their sons the primary division is into 6 mota bhags—3

of each family. Originally all these bhags were equal; the village was simple bhagwarri, and the "phalnee" was made upon 54 annas. But in A.D. 1853 disputes occurred, owing to some bhagdars having obtained, by sale or mortgage, the lands of others without also taking their share of the assessment, and the tenure was nearly broken up. The then Collector interfered, made the land of some defaulters gameteea, and made a new "phalnee" upon the beegahs actually in the khata of each sharer of Rs. 2-1-6$\frac{5}{16}$ per beegah, which is the average rate according to the begotee assessment of all the lands. The account therefore stands thus, the lump assessment being Rs. 6,102-5-9 :—

Mota Bhags.	Bheegahs.	Phalnee of Rupees per Beegah.	Rupees.	Sharers.
1	556 4 15	2 1 6$\frac{5}{16}$	1,156 2 4	41
2	612 19 16	....	1,282 9 6	20
3	288 5 5	....	603 13 4	7
4	538 4 5	....	1,127 5 0	5
5	655 5 4	....	1,373 14 11	11
6	266 13 5	....	558 8 8	8
Total....	2,917 12 11	....	6,102 5 9	65

Each sharer's khata is entered just as in Hulderwa, No. X., the beegahs being substituted for the "pan" in the "phalnee."

The bhagdars have not admitted any strangers to proprietary rights except one man (a wania), who bought the share of one bhagdar, which was sold by decree of court, and the Collector ordered his name to be entered as a bhagdar in place of the original sharer. The other bhagdars did not like this, but thought they had no power to object.

The remainder of the account is as in Nos. X. and XI.

W. G. PEDDER,
Survey Settlement Officer, Guzerat.

No. 44 of 1861.

From W. G. PEDDER, Esq.,
Assistant Settlement Officer in Guzerat,

To Captain PRESCOTT,
Supt. Revenue Survey and Assessment in Guzerat.

Sir,—During the recent visit of the Revenue Commissioner, N. D., that gentleman directed me to submit, through you, a report upon the village of Koobudthal in the Duskrohee Purgunna, with reference to the extent to which it may be practicable to introduce the Survey system into that village, which, as you are aware, is held upon the "Nurwa" tenure, and the Patels of which will not consent to its being made "Senja."

2. As the "Nurwa" tenure is complicated, and its origin and nature somewhat obscure, it will be well to give a brief sketch of the Revenue history and customs of this village, derived from the Kulumbundy prepared by the District and Village Hereditary Officers in Sumvut 1883, A. D 1826-27, or nine years after the introduction of the British rule.

3. The account begins with the year Sumvut 1801, A. D. 1744-45, from which year till Sumvut 1825 the village was managed by a fluctuating oodhur jummabundy, which the Mahratta kooma-visdar annually imposed by calling up the muttadar patels, then 4 or 5 in number, and compelling them to sign an agreement to be responsible for the amount. The entire internal management was in the hands of these patels, who levied the jumma from the cultivators according to the old begotee rates, which had apparently originated with the survey of Raja Todur Mull, and which were as follows :—

Uvul, $\frac{\text{koovetur}}{\text{well watered,}}$ 5 or 6 Rupees; Uvul, manured $\frac{\text{goraroo}}{\text{white soil}}$ 4-0-0; doem, 1½; soem, 0-8-0. If at these rates the revenue of the village amounted to more than the jummabundy, the patels gained; if to less, they had to make up the difference.

4. In Sumvut 1801 the jummabundy was Rs. 700. This was gradually increased to Rs. 1,400, and as the village suffered severely from tora girass exactions the patels lost annually, and to raise money to pay the jummabundy were obliged to sell or mortgage a number of fields. In Sumvut 1825 the rains were scanty, and the koomavisdar demanding an increased jummabundy the patels deserted the village, but were induced by promises to return. Next year the koomovisdar demanded the jummabundy of both years at once, and to meet this the patels were compelled to impose a kucha begotee heavier than the old village rates. In Sumvut 1828 the patels resolved to found a "nurwa," and petitioned that a punch of the patels of other villages might be sent to arrange the terms, which was done as follows:—

5. All the lands of the village cultivated by patidars, which amounted to beegahs 784, were divided into 4 mooksh baghs, or principal shares, each represented by 11 annas, and containing 56 beegahs of irrigated, and 140 of dry crop land. All lands held by Coolies, Koonbies, &c., were excluded from the nurwa, and called mujmoon. The village was managed entirely by the muttadars, who were the mooksh nurwadars, as follows: The koomavisdar having fixed the jummabundy of the village, the muttadars collected the produce of mujmoon lands, (at whatever begotee rates they chose to fix,) the veeras or cash cesses, the produce of fruit trees, and the salami on alienated lands, (all of which was called mujmoonee oopuj), and devoted this first to pay the jummabundy, making up the difference by a "phalnee," or division, among themselves and their sub-sharers of so many rupees to each anna of the nurwa.

6. The first year of the nurwa this "phalnee" amounted to Rs. 20 per anna = 880 Rs. and the mujmoon revenue was about 300 Rs. But the demands of the Mahratta Government continually increasing, the patels were obliged to sell and mortgage mujmoon land, till in Sumvut 1835 one mooksh nurwadar broke, *i. e.* could not pay his share of the "phalnee" and ran away from the village. This caused the break up of the nurwa, and the village reverted to its old management. The patels then imposed on all lands not alienated a begotee at the following rates:—Irrigated lands,

Rs. 6-0-0 per beegah; dry crop Rs. 2, 1-8-0, 1-0-0, or 0-8-0, per beegah. The koomavisdar fixed annually the amount of the jummabundy, from which was deducted the gaumkhurch, including tora girass.

7. Things continued on this footing till Sumvut 1851, but as the koomavisdar continually raised the jummabundy the patels lost annually, and were obliged to sell and mortgage land. In Sumvut 1840, a year of scarcity, the patels were compelled to get a munoteedar to advance Rs. 400, and being unable to repay him, deserted the village. The next year, however, they were induced to return.

8. In Sumvut 1852, A. D. 1795-96, the patels applied for a punch to reinstate the nurwa, which was done, and the village was placed on its present footing.

9. The tulput lands were divided into 3 classes, those in the possession of the patidars, those in the permanent occupation of Koonbees, and those held by other classes, alienated tulput lands, &c. The two former were called nurwadari, the third mujmoon. A nurwa of 39 annas was framed, divided as follows; there being at this time 6 muttadars, 2 mooksh nurwadars were appointed to each of 3 mooksh bhags of 12 annas each. The lands contained in each mooksh bhag amounted respectively to 239, 263, and 259 beegahs, the reason of the trifling difference being that the lands in one division were considered somewhat more valuable than those in another. There was a fourth bhag of 3 annas, consisting of 56 beegahs of mujmoon land, divided equally among 4 patels. It seems that these persons were not original patidars of the village, and were, therefore, not included among the sub-sharers of the other bhags, though possessing sufficient influence to be admitted to the privileges of the nurwa.

10. The Koonbies who occupied lands permanently were distributed under the three principal bhags, the quantity of each man's land being fixed, and his payments being levied oodhur, or in the lump. But the nurwadars might raise the amount of the oodhur khata at their discretion. The mujmoon lands were let by the nurwadars as they pleased. The village site was divided (a certain

portion being set aside for the wanta, for tenants of the mujmoon lands, and for the village servants) among the principal bhags.

11. The koomavisdar having fixed the jumma of the village, the nurwadars levied the begotee of the mujmoon lands, the oodhur katas of the Koonbees, the produce of the fruit trees and of veeras, and the quit rents on alienated lands, and the difference between the total amount thus raised and the oodhur jumma they raised among themselves by a "phalnee" of so many rupees on each anna of the nurwa. Thus in the first year of the nurwa the jummabundy was Rs. 2,546, besides the gaumkhurch, which the nurwadars had to provide for, divided as follows :—

Rent of mujmoon land and oodhur khatas of Koonbees	Rs.	1,009
Veeras, produce of fruit trees, &c	„	200
Sulami of alienated lands	„	167
Phalnee of nurwadars, at Rs. 30 per anna.	„	1,170
		2,546

12. Two or three years after this the village was burnt, and the cattle carried off by the Dehgam Kolies, and the patels obliged to agree to pay girass for the future. The koomavisdar annually increased the jummabundy, and the patels were consequently annually obliged to sell land to provide for the payments. In Sumvut 1869, the year of the great famine, the koomavisdar imprisoned the nurwadars till they signed a blank agreement which he afterwards filled up for Rs. 5,247, besides the gaumkhurch, and to raise this amount, although the patels fixed a "phalnee" of Rs. 86 per anna, and sold a quantity of mujmoon land, they were obliged to borrow Rs. 700 of a sowkar.

13. In Sumvut 1874, A.D. 1817, the district passed under British rule, and in that year Captain Robertson sold by auction the farm of the village on an istawa lease of 4 years; the first year at Rs. 3,551, and the last Rs. 3,815. The patels bought this lease from the izardar for Rs. 600, but lost Rs. 1,000 by the bargain. The village was then farmed, sometimes to the patels, and sometimes to a speculator, till Sumvut 1882, when, as the village was getting

deserted, the nurwadars refused to undertake for Rs. 3,800, and the village was consequently made "kutcha", *i. e.* taken under direct management, and a tullati sent there, who collected the mujmoon "oopuj," and fixed the "phalnee" of the nurwadars, which was in Sumvut 1883, Rs. 55 per anna, and the village has remained on this footing till the present time.

14. The kulumbundy then proceeds to state the village customs, the rights of the nurwadars, &c. which were briefly as follows:

15. The nurwadars have a proprietary right, transmissible according to the laws of inheritance in all the nurwa lands included in the "phalnee" as long as the assessment according to the "phalnee" is paid. Under the Mahratta rule they had the right of managing the mujmoon land as they pleased, and of selling or mortgaging it to provide for the jummabundy, but this has been stopped, and the collector fixes the rates of the mujmoon land, and levies direct from the cultivators. But for the sake of their "abroo" the nurwadars have still the right of letting waste mujmoon lands to whomever they please (*i. e.* apparently, the form of applying to the nurwadars for permission to take up waste mujmoon lands was kept up). If any peta nurwadar cannot pay his share of the "phalnee," the mooksh nurwadar, whose sub-sharer he is, must take his land and pay the rupees. If he cannot do so, the body of nurwadars must let the land to somebody for what they can get; and if this is less than the defaulter's "phalnee," must make up the difference among themselves in proportion to their own "*phalnee.*" *If* they do not do so, the land becomes mujmoon, *all wells and other* improvements on it becoming the property of Government, and the annas of the defaulter's share are to be deducted from the entire nurwa. In this case, if the defaulting nurwadar, or his descendant, returns to the village, he cannot be re-admitted to the privileges of a nurwadar. But if the land has been taken up by another nurwadar, and has not been made mujmoon, the defaulter, or his descendant, may recover his position and land after any period, if he can get the nurwadar in possession to agree to the compensation for improvement awarded by a Punch. One peta nurwadar may mortgage his land

to another, and as long as the rupees of the "phalnee" are paid, the mortgagee cannot be disturbed; but if they are not paid, the land is to be treated as above.

16. All the khatabundy land of Koonbees is included in one or other of the mooksh bhags. It is, however, distinct from the nurwadari land held by the nurwadars themselves, and the rupees of the Koonbees' oodhur khatas do not enter into the "phalnee" of the nurwadars. Under the Mahratta rule, if the Koonbee improved his land, the mooksh nurwadar could not oust him, but the nurwadar had the right of making any improvement he liked, and of taking the profits, and the nurwadars could raise or lower the amount of the oodhur khata at their pleasure. Now, however (*i. e.* when the kullumbundy was written,) this has been stopped; the Collector fixes the amount of each Konbee's khata, and the mooksh nurwadar may not interfere. The latter is, however, responsible for the Koonbee's payment, and if he has to pay, may take the land, manage it as he pleases, and pay the same oodhur for it has the Koonbee, distinct from his own "phalnee." If he will not do this, the land becomes "mujmoon," and the body of nurwadars are not called on to make good the loss, as in the nurwadaree lands within the "phalnee."

17. All the village servants are distributed among the various mooksh bhags, perform service, and receive their grain fees according to the bhags, and may not transfer themselves from one bhag to another. The veeras on various trades, &c. used to be fixed and levied by the nurwadars, but now* entirely by the Collector. The nurwadars have various privileges, *e. g.* if a nurwadar has a wedding or funeral in his house he may purchase what "ghee" he requires from the buneeya of his own bhag at a certain deduction from the market price.

* When K. B. was written.

18. The constitution of the village is now very nearly as above described. A few changes have, however, taken place; only 8 annas are now entered as mooksh nurwadars, 2 on bhags of 12 annas, 2 on bhags of 6 annas, and 4 jointly on a bhag of 3 annas. Each anna is divided into 16 wussas, so that the whole nurwa contains 624 wussas = 39 annas, and the phalnee of the principal and

sub-sharers is made strictly in proportion to the annas or wussas of each share. Each peta nurwadar has a separate khata, but the Koonbees, not nurwadars, who hold nurwadaree lands, and pay oodhur, or in the lump, have no separate khatas; they are entered as subordinate to the khata of the principal nurwadar.

19. Out of the nurwadaree lands held by themselves, the nurwadars have set aside a certain portion from each principal bhag, under the name of bhag mujmoon (as distinguished from gaum mujmoon or senja land of the village). This land is let on behalf of the body of nurwadars comprised in each principal bhag, and its proceeds applied to defraying the village expenses, not to providing for the jummabundy. This is entirely a private arrangement, and no deduction from the jummabundy of the village is supposed to be made on account of these lands.

20. The details of all nurwadaree land are given in the accompanying Guzeratee Statement, of which the following is an abstract:—

Number.	Mooksh Bhags in Annas.	Mooksh or principal Nurwadars.	Peta Nurwadars or Sub-sharers.	Koonbees holding Oodhur Khatas subordinate to the Mooksh Nurwadars.	Wassas of the Nurwadar's "Phalhee".	Rupees of the "Phalnee."	Rupees of the Koonbee's Oodhur Khatas.	Land in Acres as ascertained by the Survey to be contained in each holding.	Average rate per Acre of present payments, both of Nurwadars and Koonbees.	Bhag Mujmoon land, excluded from the "Phalnee," in Acres.	Survey Assessment, Rupees.
	1	2	3	4	5	6	7	8	9	10	11
					W. W.						
1	12	1	..	..	9¾ ¾	25 12 0	..	9 24	2 8 0	...	19 12
	..	..	17	..	182 ¾	476 15 0	..	156 26	2 5 3	..	414 4
	..	..	..	6	...	.....	267 0	63 4	3 10 1	..	222 8
	..	..		..	..	.....	..	..	..	17 35	51 12
	..	1	17	6	192 0	502 11 0	267 0	229 14	..	17 35	708 4
2	12	1	..	..	6 0	15 11 0	..	9 11	1 4 4	..	22 8
	..	..	23	..	186 0	487 0 0	..	167 1	2 1 11	..	434 8
	..	..	..	7	..	.....	271 9	48 36	4 3 7	..	144 8
	..	..	..	..	..	.....	..	..	..	21 9	42 0
	..	1	23	7	192 0	502 11 0	271 9	225 8	..	21 9	643 8
3	6	1	..	..	8 0	20 15 0	..	7 11	2 6 3	..	23 8
	..	..	9	..	88 0	230 5 0	..	77 21	2 5 1	..	200 8
	..	..	..	3	..	.....	114 9	23 8	3 3 10	..	66 4
	..	..	..	..	..	.....	..	..	..	11 13	29 12
	..	1	9	3	96 0	251 4 0	114 9	108 0	..	11 13	320 0
4	6	1	..	..	23¼ 0	61 1 2	..	23 11	1 15 3	..	68 12
	..	..	7	..	72⅔ 0	190 4 10	..	68 19	2 3 1	..	173 8
	..	..	..	4	..	.....	108 0	24 8	3 4 6	..	76 12
	..	..	..	..	..	.....	..	..	..	13 23	32 4
	..	1	7	4	96 0	251 6 0	108 0	115 38	..	13 23	351 4
5	3	4	..	..	48 0	125 12 0	..	38 39	2 3 11	..	113 12
Grand Total.	39	8	56	20	624 0	1,633 12 0	761 2	717 19	..	64 0	2,136 12

21. It will be seen from the above statement that the chief pecuniary advantage which the nurwadars derive from the tenure is,

that they pay for the lands which they hold at lower rates than do the oodhur Koonbees, and consequently, although the effect of the introduction of the Survey system would be to reduce the assessment of nurwadaree lands by 262 Rupees, yet the payments of the nurwadars would be reduced in all cases in a much smaller proportion than those of the Koonbees, and in many cases, *e. g.* that of the 2nd mooksh nurwadars in the above statement, the amount of the nurwadars khatas would be rasied. This would be unjust, for it must be noted that, under the nurwadaree system, a nurwadar enjoyed nearly the whole of the benefits of any improvements he might make in his lands. If, for instance, a nurwadar holding a khata of 10 acres, and paying Rs. 20 "phalnee," by constructing a well so improved his land that it became capable of paying Rs. 6 instead of Rs. 2 per acre, the only way in which the Mahratta Government could levy this extra Rs. 40 was by adding that sum to the jummabundy of the village, and the nurwadar would only have to pay the proportionate increase to his "phalnee." Thus the power of the Government to levy assessment was checked, not by the ability to pay of those nurwadars who had improved their lands, but by that of those who had not. This explains the great popularity of the nurwa tenure, which alone, under the Mahratta rule, offered some security that a ryot should reap the fruits of his own industry. But if the Survey system be now introduced, all lands improved or not, will be rated at their present value, and those nurwadars who have improved their land under the present tenure will have good grounds for complaint.

22. It is, I believe, your intention to report, as soon as possible, upon the nurwa and bhagdaree tenures of Guzerat, and to obtain the instructions of Government as to the settlement to be made of villages held on these systems. I need not therefore here explain my reasons for thinking that it would be impolitic, as well as unjust, to destroy the nurwa tenure where it exists. I have shown above that the Survey system is incompatible with the maintenance of the nurwa tenure, and it appears to be clear that, under Section VIII. of Regulation XVII. we cannot disturb the internal management of a nurwa village, though we may raise or lower the entire jummabundy.

23. We must, therefore, attempt to make some settlement, based on the Survey valuation of the village, which shall define and secure the rights both of the nurwadars and of the subordinate holders, and the latter have, I think, a claim to a proportionate reduction of their assessment.

24. On these principles, I shall, if you approve, prepare the jummabundy papers in the following manner. The Survey assessment of all nurwadaree lands, waste and cultivated, is, as stated above, Rs. 2,136-2-0, or, as nearly as possible 12-1-3 per cent., less than the present assessment, Rs. 2,394-14-0. The khata of each oodhur Koonbee will then be reduced 12-1-3 per cent., and fixed at that amount for the future, the entire assessment of oodhur Koonbees being thus reduced from Rs. 761-2-0 to Rs. 670. The difference Rs. 1,466-12-0 between the latter sum and the Survey kumal of Rs. 2,136-12-0 is what must be paid by the nurwadars.

25. To provide for this, I propose to fix a new "phalnee" of Rs. 37 per anna of the nurwa (instead of Rs. 42 the present amount) which will produce Rs. 1,443. The entire produce of nurwadaree lands will then be Rs. 23-12-0 less than the Survey kumal, but it is desirable to get a "phalnee" in round numbers; and as the kumal is calculated on the entire area, waste as well cultivated, a deduction of Rs. 23-12-0 may be fairly allowed in consideration of the numbers which in Senja villages are always set apart free of assessment for the village rick-yard, and for other purposes.

26. This settlement will be highly advantageous to Government, as the entire kumal will be always realized, without any deduction on account of those numbers which may remain waste. The people are also exceedingly well satisfied with this arrangement, though they at first raised two objections to it. The oodhur Koonbees urged that thay ought to be considered Sirkari cultivators, not tenants of the nurwadars; that they ought to pay only at Survey rates for their lands; that they ought to have separate khatawahees and receipt books, not subordinate to the khata of the mooksh nurwadar; and in short that their lands ought to be declared mujmoon. To this I consider that neither under the Regulation, nor according to the village constitution, have they the smallest claim, and in fact

they admit that they ask as a favour, not as of right. I think, however, that they might be allowed to have separate receipt books, being copies of the portion of the nurwadar's khata which relates to them.

27. The nurwadars, on the other hand, urged that, since they are held responsible for the Koonbees' payments, and since the lands of Koonbees revert in the first instance to them, and not to Government, they ought to be permitted to fix whatever rates they choose on the lands in the occupation of Koonbees, or, at least, that the khatas of the Koonbees should be kept at their present amount, and the reduction made entirely in the amount of the "phalnee." This objection is far more reasonable than that of the Koonbees, as there can be no doubt that previous to British rule the Koonbees were little more than tenants-at-will of the nurwadars. For the last 33 years, however, the Collector has fixed the amount of the oodhur khatas, and the nurwadars have not been permitted to interfere. The Koonbees would thus appear to have acquired a customary right to fixed payments, and if the khatas were not reduced in proportion to the reduction in the entire jummabundy, many of them would probably abandon the village. Both these objections have been withdrawn, and the people are perfectly satisfied with the proposed arrangement.

Vide paragraph 16.

28. There seems to have been an old-standing dispute regarding the right of nurwadars to levy ground rent from the sites of Koonbees' houses. No mention is made of this *right in the* kulumbundy, and as no ground rent seems to have been actually levied for some years, I have informed the nurwadars that they will not be permitted to levy it for the future.

29. I have informed the people that they will be required to keep up the Survey boundary marks, as in senjee villages, and this they promise to do.

30. If these arrangements are sanctioned, a statement ought to be prepared, and kept in the village records, showing the names of all

persons, nurwadars and oodhur Koonbees, with whom the settlement was made, the annas and wussas of the share of each nurwadar, the amount of each person's khata, and the Survey numbers which comprise the lands in his occupation. By means of this Yadee, all disputes connected with the future administration of the village can be easily settled.

I have the honour to be, &c.,

W. PEDDER,

Assistant Settlement Officer.

No. 28 OF 1862.

Settlement.

Forwarded in original, to the Revenue Commissioner, N. D., through the Collector of Ahmedabad (as an Appendix to the Jummabundy Report of Duskrohie) with a recommendation that the Settlement herein proposed by Mr. Pedder, should be confirmed, as it will be highly satisfactory to the "Nurwadars" (whose rights under Section VIII. of Regulation XVII. of 1827 will be preserved intact) and very advantageous to Government, as the entire Survey Kumal, both on cultivated and waste land will invariably be realised.

C. J. PRESCOTT,

Superintendent Revenue Survey, Guzerat.

Camp Surat District, 17*th January* 1862.

No. 848 OF 1862.

From G. NORMAN, Esq.,

Acting First Assistant Collector in charge

To B. H. ELLIS, Esq.,

Revenue Commissioner, N. D.

SIR,—with reference to your letter, No. 2358, dated the 23rd September, I have the honour to return Mr. Pedder's report regarding the settlement of the village of Koobudthal.

2. I concur with Mr. Pedder that it would be unjust to destroy the Nurwa tenure, and at the same time I consider that, as far as practicable, the Survey system ought to be introduced into the village.

3. The settlement introduced by Mr. Pedder appears to work well. There are no complaints from the inhabitants of the village, and at the same time no loss of revenue has been sustained. I would, therefore, recommend that it be confirmed.

4. With regard to paragraph 26 of the report, I see no objection to the Oodhur Koonbees being allowed to have separate receipt books in the manner therein suggested.

I have the honour to be, &c.,

G. NORMAN,

Acting First Assistant Collector in charge.

Ahmedabad Collector's Camp, Gogo, 26th November 1862.

No. 521 OF 1863.

REVENUE DEPARTMENT.

To the Honorable A. D. ROBERTSON,

Secretary to Government, Bombay.

SIR,—I have the honour to submit herewith two Reports by Mr. Pedder, Survey Settlement Officer in Guzerat, very fully and ably describing the history and present condition of villages held on the tenure called Nurwa or Bhagdaree, and proposing to adopt in such villages generally the mode of settlement introduced experimentally, at Mr. Pedder's suggestion, and with the sanction of Mr. Mansfield, into the village of Koobudthal, in the Duskrohie Talooka of Ahmedabad.

No. 11, 21st March 1862, with Captain Prescott's No. 99, dated 25th idem.

No. 44, without date, with Captain Prescott's dated 17th January 1862, and First Assistant Collector Ahmedabad, in charge, No. 848, dated 26th November 1862.

2. The Collector reports that the settlement of this village is working satisfactorily, and I have directed that the same principle be adopted in four villages which will come under settlement this year in the Matur Purgunna. In Koobudthal the result financially is stated to be advantageous to Government. I should explain that the actual realisations are lower, owing to the former rates having been higher than they ought to be according to the valuation of the Survey. There will thus be a decrease of twelve per cent in the actual collections as compared with former years; but nurwa villages have usually been much over-assessed in comparison with villages held on ordinary ryotwar tenures; this result, therefore, is not surprising, and the revenue would have fallen off more but for the principle adopted in the settlement whereby the nurwadars are answerable for all the culturable waste as well as for the lands actually cultivated. It is in this sense that Captain Prescott and Mr. Norman state that the settlement has been advantageous to Government.

Vide Report No. 848, dated 26th November, appended.

3. Mr. Pedder's general report contains a very interesting record of all facts of importance connected with these tenures, and the Appendix shows how carefully he has gone into the details of every class of village before stating in the report the conclusions at which he arrives. I trust that His Excellency the Governor in Council will concur with me in thinking that Mr. Pedder deserves credit for the manner in which he has treated a difficult subject, and for the clearness with which he has placed before Government the information collected, and on which he bases his proposals for the future settlement of these villages.

4. It is not necessary for me to follow Mr. Pedder through the details of the past history of these villages. I concur entirely in the conclusion that the tenure should be preserved so far as its preservation depends on Government. The conviction of the Officers in the North-Western Provinces in favour of these tenures, and the views of many Bombay Officers in opposition to them, are merely the natural result of the very common feeling that one's own system is the best. In my opinion any attempt to break down the old tenures of the country,

Vide paragraph 30.

whether ryotwaree or nurwadaree, is a grievous error, and I think that while the Officers of the North-West and of Bombay are both right in upholding a system which they find flourishing from remote antiquity in the districts with which they are acquainted, both are equally wrong when they desire to force the system they themselves approve upon a people or community among whom it has been hitherto unknown.

5. I conceive, therefore, that any settlement which proposes to destroy the old nurwas in villages where they now prevail would be mischievous, and it would certainly be unpopular. The fact of a Bill having been recently passed with the object of upholding the bhagdaree tenure is a sufficient assurance that these views are approved by Government.

Act V. of 1862.

6. Mr. Pedder's proposals, which are essentially based on the principle of preserving the old nurwa and bhagdaree tenures, will therefore, without doubt, be favourably received by His Excellency the Governor in Council, and it only remains for me to notice a few of the details which call for comment.

7. Mr. Pedder proposes to fix the lump assessment of each village at the full amount of the assessment on the nurwa or bhagdaree lands. This is quite reasonable, and is in accordance with the precedent of Broach, but I concur with Mr. Pedder in his modification of the system adopted in that collectorate.

Paragraph 32 of Mr. Pedder's Report.

8. Whenever there is much waste in an imperfect nurwadaree village the immediate exaction of the full assessment would be too heavy a burden. In such cases provision can be made for the gradual assessment of the waste, which will, I think, be preferable to the mode of relief proposed by Mr. Pedder. But there will probably be found but few villages in which it will be necessary to postpone the immediate realisation of the full Government demand; and when instances do occur it will be better for the settlement officer to report with a view to a special settlement than for Government now to lay

down a general rule which may not meet the requirements of each individual case.

9. Mr. Pedder's proposals regarding non-proprietary cultivators, whom he classes as tenants-at-will and customary tenants, are, in my opinion, judicious, and the success of the settlement of Koobudthal may be taken as a test of its being acceptable to those who are affected by it.

Paragraph 35 and following.

10. With regard to the best mode of adjusting the differences between the lands in possession and the shares, I concur with Mr. Pedder in the opinion that a new apportionment of shares should be made. The settlement officer will be made to effect this with the aid, when necessary, of a village committee as assessors.

11. I think that some better mode may be devised than that suggested in paragraph 38 for the collection of the instalments in cases in which the amount to be apportioned to each sharer varies annually according to the profits from the common land. This is a point of minor importance, and may be left for final decision when villages in which this system prevails come up for settlement. In none of the villages now about to be settled does the question arise.

Paragraph 39.

12. I fully concur in Mr. Pedder's proposal to establish a rule that no sub-divisions of shares beyond a certain limit to be fixed at the time of settlement shall be permitted. This rule is absolutely necessary to prevent the confusion which would arise from interminable sub-divisions.

13. These are the only points which appear to require notice, and I beg, in conclusion, to recommend Mr. Pedder's proposed mode of settlement for the approval of His Excellency the Governor in Council.

I have the honour to be, &c.,

B. H. ELLIS,

Revenue Commissioner N. D.

Camp Neriad, 26th February 1863.

No. 526 OF 1863.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To B. H. ELLIS, Esq.,
Revenue Commissioner, N. D.

Surat, Superintendent's Office, October 31st.

SIR,—With reference to my letter No. 99 of the 25th of March 1862, I have the honour of informing you that at the late settlement of the "Matur" and "Muhoonda" purgunnas, the "nurwadars" of the villages, noted in the margin, were informed that, pending the orders of Government on the subject, the settlement of their respective villages was only provisional.

Matur Purgunna.	*Muhoonda Purgunna.*
1 Oondela.	1 Thamna-Tulput.
2 Luwal.	2 Ulindra.
3 Khandlee.	3 Wantwali.
4 Ulindra.	4 Moholel.
	5 Wudthul.

2. As the system prevailing in several of these villages is exceedingly complicated and obscure, so much so that the district officers themselves know little or nothing about it, Mr. Pedder has had great difficulty (particularly in the cases of Wantwali and Wudthul) in discovering the precise nature of the tenure of each village, and tracing it to its origin.

3. I have now the honour of submitting that gentleman's clear and comprehensive report on the past revenue history, the nature of the tenure and constitution of each village, how the lump assessment of each will be affected by the Survey assessment, the new quota which each shareholder will have to contribute to the total "jumma," and other proposals for the future administration of the "nurwa" coparcenary.

4. As Mr. Pedder has consulted me whenever my opinion was required, and as I quite concur in all he has written, it only remains for me to draw your attention to the most important paragraphs of the report in which the early orders of Government are very urgently required, and which I very respectfully beg to solicit.

5. The question whether, when Government and alienated lands are both included in the nurwa, the latter is to be considered *bonâ fide* alienated, or of the nature contemplated in Section III. of Act VII. of 1863, is as important as it is difficult to decide; for while in one village (Moholel) no "nuksan" or loss of revenue is anywhere shown in the books, on account of alienated nurwa lands, in two of the villages (Wantwali and Wudthul) a "nuksan," or loss of revenue on account of similar lands, is shown in the village books.

Mr. Pedder's 29th paragraph: When Government and alienated lands are both included in the nurwa, whether the latter are to be considered "alienated" or not.

6. Now is it to be assumed that Section III. of Act VII. would apply to the alienated lands of "Wantwali" and "Wudthul," and not to those of Moholel? And is the "sulami" to be considered part of the gross assessment of the village in one case, and not to be so considered in the other?

Summary Settlement Act.

7. Arguments on both sides of the question will be found in Mr. Pedder's 29th, 30th, 31st and 32nd paragraphs.

8. The object of our settlement is to make the shares of nurwa villages contribute (according to the quota of each respectively) the Revenue Survey assessment of the Government nurwa lands, and to make the holders of alienated lands contribute the balance of the gross assessment of each village; which can be fairly done (as pointed out by Mr. Pedder) by adopting the principle which you directed to be observed in those khatabundy estates which contain both Government and alienated lands, viz. that the Government lands should be assessed at the Revenue Survey rates, and that the difference between the total of these and the old gross assessment—less sulami—should be imposed on the alienated lands, in addition to the old sulami *plus* the Summary Settlement Act cess of 2 annas in each rupee of "nuksan" or remaining net value of the alienation.

Mr. Pedder's 33rd paragraph, the object of the nurwa settlement.

Paragraph 34.

9. I am of opinion this plan should be adopted in these "nurwa" villages, as it would be fair and just to the shareholders, and

would ensure to Government at least as much revenue from each village as was paid before in addition to the quit-rent, imposable under the Summary Settlement Act.

10. As Mr. Pedder is desirous of obtaining leave to proceed to England, on furlough, early next year, I trust you will be pleased to move Government to issue such orders on the important question of the settlement of "nurwadaree" and "bhagdaree" villages in Guzerat as to His Excellency the Governor in Council may seem desirable. The great attention which Mr. Pedder has paid to the subject and the thorough knowledge he possesses of all that relates to these complicated tenures, (gained by a long service in Guzerat, on special duty) will make his assistance and advice very valuable in arranging all the details appertaining to the settlement.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 16 of 1863.

From W. G. PEDDER, Esq.,

Survey Settlement Officer in Guzerat,

To Captain C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

Surat, Survey Settlement Officer's Office, 28th September 1863.

Sir,—With reference to the subject reported on in my letter, marginally noted, I have now the honour of requesting the favour of your instructions with regard to the nurwa villages situated in the purgunnas of Matur and Muhoonda, in the Kaira zillah, in which districts the Revenue Survey Settlement has just been introduced.

To Superintendent of Survey, No. 11, dated March 21st 1862, regarding joint tenures in Guzerat held under Sect. VIII., of Reg. XVII. of 1827.

2. I must first remind you that no answer has yet been received to your letter forwarding my Report above quoted, and that we are consequently still unaware of what may be the intentions of Government regarding the mode to be adopted in making the revenue settlement of "nurwa" and "bhagdari" villages. The people have, therefore, been informed that the settlements made this year are merely provisional.

3. There are four "nurwa" villages in Matur,—Oondéla, Luwal, Khandeli, and Alindra. These are all on the ordinary nurwa pattidari tenure, and present no particular difficulties. A full account of them has been given in Nos. IV. to VII. of the Appendix to my letter No. 11 of 1862, and I need not, therefore, repeat it here.

4. What I have done for these villages, is simply to take as the new lump assessment the entire Survey assessment of all the lands comprised in the nurwa, which sum being divided by the number of shares in the coparcenary gives the new "phalnee," or quota which each share has to pay. The contrasted figures are as below :—

	Late System.		Survey System.	
	Phalnee or quota of each share.	Total lump Assessment.	Phalnee or quota of each share.	Total lump Assessment.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Oondéla	150 3 9	2,497 10 11	92 2 6	1,532 1 0
Luwal.....	81 15 2	1,229 3 6	41 13 3	627 7 0
Khandeli	35 14 1	3,767 5 0	31 10 2	3,321 10 0
Alindra	32 12 6	4,392 11 0	29 11 5	2,775 7 0
Total...	....	11,886 14 5	....	8,256 9 0

5. In one of these villages, Oondéla, some of the nurwa land is entered as alienated. The people, however, do not pretend that any deduction from the lump assessment of the estate has ever been made on account of these lands, and their full Survey assessment has, consequently, been reckoned in the amount of the new lump assessment.

6. Should the proposals contained in my Report No. 11 of 1862, be approved, the register of rights or "ikrarnama" for these villages will be prepared early next season. At present all that I have done is to record the actual state of occupancy.

Vide 30th and following paragraphs of my letter No. 11 of 1862.

7. In the Muhoonda purgunna are five nurwa villages. Two of these, Thamna-Tulput and Ulindra, present no particular difficulties, as the tenure in them is the pattidari, or ordinary nurwa. The settlement has, consequently, been made in them in the same way as in the Matur villages above mentioned. The following is an abstract of the results:—

Names of Villages.	Acres of Nurwa Land.	Number of shares on which the apportionment is made.	Late System.		Survey Settlement.	
			Phalnee or quota of Rupees per share.	Total Rupees of lump assessment.	Phalnee or quota of Rupees per share.	Total Rupees of new lump assessment.
Thamna-Tulput	754·20	244 Annas.	13 10 6 per anna.	3,241 4 3	11 3 10	2,743 0 0
Ulindra	661·23	Rs. 6·8	427·11 per Rupee.	2,779 15 6	398 6 7	2,589 11 0

8. The tenure of the other three villages is complicated, and for reasons which will be explained below, I considered it inexpedient to make any alteration in the payments or mode of management of two, Wantwali and Moholel, pending receipt of orders upon the points discussed in my letter No. 11 of 1862. The Survey rates of assessment have, consequently, in these two villages been applied only to those lands which are unconnected with the nurwa tenure. All the assessments have, however, been calculated, so that there may be no delay in introducing, next season, whatever settlement may be decided upon.

Wantwali.
Moholel.
Wudthul.

9. In the remaining village, Wudthul, the nurwadars at first agreed to dissolve the coparcenary, and petitioned that the Survey

system might be introduced. The papers were, consequently, prepared as for an ordinary "senja" village. After the jummabundy had been completed, however, the nurwadars petitioned again that they had made a mistake, and that they really wished the tenure to be continued. I informed them that this petition would be considered during the ensuing fair season, after the receipt of orders from Government regarding the settlement of nurwa villages.

10. I fear I shall have to go into rather minute detail in describing the very complicated constitution of these three villages.

1*st*. Wantwali.—The tenure of this village is imperfect pattidari (*vide* paragraph 29 of my letter No. 11 of 1862), and the division of the lands and of the responsibility for payment of the Government revenue among the community, is as follows :—

Principal Shares and Sub-Shares.	Share in Annas.	Phalnee or rate of Rupees per Anna.	Total Rupees payable by each principal Share.	LAND ENTERED SIRKARI NURWA A.			LAND ENTERED PATI MUZMOON B.		
				Beegahs.	Acres.	Rupees of Survey Assessment.	Beegahs.	Acres.	Rupees of Survey Assessment.
1	2	3	4	5	6	7	8	9	10
1·6	4	448 1 3	1,794 1 0	458 10 10	312·36	1,121 4	233 5 0	168·14	635 8 0
2·12	4	,,	1,794 1 1	516 10 0	389·25	1,437 9	159 11 5	126·21	478 10 0
3·12	4	,,	1,794 1 1	515 17 10	357·31	1,279 0	117 0 0	88·7	331 14 0
4·15	4	,,	1,794 1 1	546 16 0	424·29	1,562 8	121 18 15	94·2	391 15 0
4·45			7,176 4 3	2,037 14 0	1,485·1	5,400 5	631 15 0	477·4	1,837 15 0

LAND ENTERED AS SIRKARI E.			SULAMIA F.			NUKROO G.		
Beegahs.	Acres.	Rupees of Survey Assessment.	Beegahs.	Acres.	Rupees of Survey Assessment.	Beegahs.	Acres.	Rupees of Survey Assessment.
21	22	23	24	25	26	27	28	29
343 2 0	182·2	558 0 0	295 10 0	199·21	761 13 0	312 17 10	213·9	815 14 0

AS NURWA.

SULAMIA C.			NUKROO D.			TOTAL.			Amount of Sulami now payable on the Sulamia Lands by the holders.
Beegahs.	Acres.	Rupees of Survey Assessment.	Beegahs.	Acres.	Rupees of Survey Assessment.	Beegahs.	Acres.	Rupees of Survey Assessment.	
11	12	13	14	15	16	17	18	19	20
215 5 10	159·22	617 1 0	29 15 0	22 9 0	82 3 0	966 16 0	663·1	2,456 0 0	251 8 1
246 0 15	147·25	563 8 0	66 7 10	49 3 0	219 3 0	988 9 10	712·34	2,698 14 0	256 12 0
298 7 10	197·25	749 4 0	32 10 0	24 18 0	91 13 0	963 15 0	668·1	2,451 15 0	281 10 4
235 1 10	172·4	664 5 0	41 10 0	30 17 0	123 7 0	945 6 5	721·12	2,742 3 0	276 11 5
1,024 15 5	676·36	2,594 2 0	170 2 10	126 7 0	516 10 0	3,864 6 15	2,765·8	10,349 0 0	1,066 9 10

GAUM MUZMOON.				GRAND TOTAL.			
TOTAL.			Amount of Sulami now payable by holder.				
Beegahs.	Acres.	Rupees of Survey Assessment.		Beegahs.	Acres.	Rupees of Survey Assessment.	Sulami.
30	31	32	33	34	35	36	37
951 9 10	594·32	2,135 11 0	171 4 4	4,815 16 9	3,360	12,484 11	1,237 14 2

There are also 65 beegahs of sirkari muzmoon land paying a fluctuating rate on cultivation, and 85-10-0 beegahs of sirkari ilaedi land. These lands are quite distinct from the nurwa.

11. The nurwa tenure in this village seems to have been founded some time before the introduction of British rule, and to have remained unchanged since. It will be seen that lands under various denominations are comprised in it. First, the *nurwa* land is distributed among four principal shares called patis, and is divided into several kinds. The sirkari nurwa is the hereditary property of the various members of the village community, and is divided among them according to the rules of inheritance, each proprietor himself cultivating or letting out to tenants his own estate as he likes. The pati muzmoon is that which was kept by the members of each pati, or great division of the village community, in common for that pati exclusively. It is managed by the members of each pati respectively through the head-man and bunneah of each, and is let, either to nurwadars or other persons, for as high a rent as can be got; but no one except the members of the pati, has any proprietary or customary rights in it. The nurwa sulami and nukroo lands have been alienated at various times, either by the body of sharers in each pati out of their common pati muzmoon lands, or by individual sharers out of their own estates; they now belong in some cases to nurwadars and in others to strangers, but are subject to no payment or liability except (on the sulamia lands) payment of a fixed quit-rent; nor can the coparcenary interfere in any way with them.

12. The "gaum muzmoon" lands are those which were kept in common for the whole coparcenary. They are divided into sirkari and wholly or partially alienated lands. The former are managed by the four head-men (one to each pati) jointly on behalf of the whole body, who let these as advantageously as they can, the tenants having no proprietary rights. The sulamia and nukroo lands have been at different periods alienated by sale or mortgage by the community, and belong either to individual nurwadars or to strangers.

13. The mode in which these different kinds of land are entered in the village books is as follows:—*1st*, Each sirkari nurwa field (**A** in the accompanying table) is entered in the "khurda" under

its proper "pati" in the name of the nurwadar to whom it belongs, without any rate or assessment, and also in his "khata." *2nd*, Each pati muzmoon field (**B**) is entered in the "khurda" under the pati to which it belongs, without the name of any holder, and without any rate or assessment, and is entered in the khata of the head-man of that pati. *3rd*, Each nurwa alienated field (**C** and **D**) is entered in the "khurda" under the pati to which it belongs, and in the name of its owner, in whose "khata" it is also entered, and its nominal assessment is shown, and also the sulami, if any, which it is liable to pay. *4th*, Each sirkari "gaum muzmoon" field (**E**) is entered in the khurda as "gaum muzmoon" without any name of holder, rate, or assessment, and is entered in the khata of the head-man of the 1st or "moti" pati. *5th*, Each alienated gaum muzmoon field (**F** and **G**) is entered in the khurda as gaum muzmoon, in the name of its owner, with its nominal full assessment and any sulami it may pay, and in the khata of its owner.

14. Each of the nurwadars contributes according to his share in the village at the rate of Rs. 448-1-3 per anna to the entire lump assessment of Rs. 7,176-4-3, and the produce of the common lands is divided according to the same proportions, that of the common lands of each pati among the members of that pati, and that of the gaum muzmoon lands among all the community. The only complication arises from the way in which the sulami on alienated lands is brought to account, and a copy of a sharer's khata will best explain this.

KHATA OF OOTUMDASS PATEL.

૭	૪
Rs. 148-10-10	Rs. 148-10-10 per jummabandy statement. Rs. 53-7-9. His share in the nurwa is 0-0-2, which at Rs. 448-1-3 per anna is Rs. 74-12-0. Deduct Rs. 21-4-4 for his share of the sulami of alienated lands, remain Rs. 53-7-9.

His own sirkari nurwa lands.

Names.	Nos.	Beegahs.	Rate.	Total.
..	..	27-2-10	..	53-7-9

Rs. 95-3-1 sulami on alienated lands.

Names of Fields.	Nos.	Beegahs.	Full Assessment.	Sulami.
..	..	71-10-5	150-13-0	95-3-1
148-10-10				

This Rs. 95-3-1 is the sulami on the alienated lands in the possession of this nurwadar, and this sum has to be deducted from the shares of other nurwadars, as the sum of Rs. 21-4-4 is deducted from his own share. And this latter sum, Rs. 21-4-4, consists of three distinct items. 1*st*, Rs. 9-1-8: This is sulami on land which was originally alienated out of Ootumdass' own hereditary share of sirkari

2ND

15. The constitution of this

Principal Shares.	Shares in annas.	Lands comprised					
		Lands entered as Sirkari.			Lands entered as Alienated.		
		Beegahs.	Acres.	Survey Assessment.	Beegahs.	Acres.	Survey Assessment.
1	2	3	4	5	6	7	8
	Rs. A. P.						
1	1 0 0	103 8 5	71·34	279·4	266 1 15	182·20	666·2
2	1 4 0	125 8 10	89·15	321·8	338 9 5	234·9	849·14
3	0 7 0	46 0 0	31·4	111·14	107 15 0	74·16	268·14
4	1 0 0	106 10 0	77·29	295·8	273 11 10	185·20	664·9
5	1 0 0	106 13 5	72·5	263·2	253 15 0	175·23	683·14
6	0 10 8	69 2 10	47·9	181·6	187 18 5	124·16	446·10
7	0 10 8	74 0 0	51·7	204·2	179 7 0	121·36	421·14
8	0 8 0	56 5 0	37·9	135·0	138 5 0	94·6	337·5
9	0 4 0	27 0 0	17·22	66·4	66 0 0	45·3	157·8
10	0 2 0	13 15 0	9·23	35·12	37 0 0	24·12	81·4
11	0 6 0	126 15 0	84·3	298·1	6 5 0	3·34	18·0
12	0 10 8	236 8 10	154·25	564·10	6 10 0	4·14	16·0
	7 15 0	1,091 6 0	737·25	2,756·7	1,860 11 15	1,270·9	4,561·4

nurwa land, and, consequently, is credited to him solely. *2nd*, Rs. 10-6-2: This is his share (at a 2-pie share) of the sulami on lands alienated out of the pati muzmoon lands, or lands common to his pati only. And, *3rd*, Rs. 1-12-6, which is his share of the sulami on lands alienated out of the gaum muzmoon, or lands common to the entire community.

MOHOLEE.

village is as follows:—

IN THE NURWA.					OUT OF WHICH SUM		
Total Lands.			Phalnee, or rate per anna, share.	At which rate total Rupees to be levied.	Begotee on Sirkari Lands at Rs. 0-14-7 to Rs. 5-7-6 per Beegah.	Sulami on Alienated Lands.	REMARKS.
Beegahs.	Acres.	Survey Assessment.					
9	10	11	12	13	14	15	16
369 10 0	254·14	945·6	34 6 10	550 13 4	305 15 7	244 13 9	According to the phalnee the Rupees of this share should be 688-8-8, but beegahs 5-0-0 sirkari land assessed at Rs. 6-13-2 have been resigned and become muzmoon, and a deduction has consequently been made.
463 11 15	317·24	1,171·6	....	681 11 6	375 8 1	306 3 5	
153 15 0	105·20	380·12	....	240 15 10	133 12 11	107 2 11	
380 1 10	263·9	960·1	....	550 13 4	306 0 5	244 12 11	
360 8 5	247·28	897·0	....	550 13 4	305 15 6	244 14 0	
257 0 15	171·25	628·0	....	365 13 9	204 0 3	161 13 6	The Rupees of each of these shares should be 367-3-7, but from each 1 beegah assessed at Rs. 1-5-10 has been resigned.
253 7 0	173·3	625·6	....	365 13 9	204 1 5	161 12 4	
194 10 0	131·15	472·5	....	275 6 8	152 11 10	122 10 10	
93 0 0	62·25	223·12	....	137 11 4	76 8 1	61 3 3	
59 15 0	33·35	117·0	....	68 13 8	38 5 7	30 8 1	
133 0 0	87·37	316·1	....	206 9 0	172 11 9	....	The last two shares are "pudela" or lapsed. *Vide* below paragraph.
242 18 10	158·39	580·10	....	365 13 9	289 12 6	....	
2,951 17 15	2,007·34	7,917·11	....	4,251 6 9	2,311 13 4	1,939 9 5	

There is also some Government and alienated muzmoon land unconnected with the nurwa.

16. According to the "Téwis Kulumbundy Putruk" (prepared from information given by patels and hereditary district officers about A.D. 1823) the nurwa in this village was first founded in Sumvut 1774 (A.D. 1717-18), and even then sulami land was included in the nurwa. It broke up in Sumvut 1808 (A.D. 1751-52) owing to a famine, and was re-established in Sumvut 1823 (A.D. 1766-67); but in the new nurwa the shares were not fixed according to the rules of inheritance, but in proportion to the quantity of land each patidar could take up. Afterwards the tenure broke, and was re-established several times, and at the introduction of British rule the village had been for some years "senja," or undivided. The next year, Sumvut 1864 (A.D. 1807-8), the patels re-formed the nurwa, but it broke again in Sumvut 1875 (A.D. 1818-19) owing to dissensions. In Sumvut 1880 (A.D. 1823-24) they petitioned the Collector to re-establish the nurwa, which was done, but it was again modified in Sumvut 1887 (A.D. 1830-31), when a "lambha," or paper showing the mode of partition adopted, was drawn out, according to which the village is still administered.

17. In this village the names of the principle sharers alone are entered, one to each share; and they are the only persons who have any direct dealings with Government; all the nurwa land, alienated as well as Government, in each share being entered in the "khata" of its head-man.

18. Of the lands entered in the village books as Government a small portion is entered in the "lambha" of Sumvut 1887 (A.D. 1830-31) as alienated, having been sold or mortgaged, and is in the possession of strangers. The rest of the Government lands are divided among the sub-sharers according to the rules of inheritance. But in making up the amount payable to Government through the head-man, the sub-sharers do not contribute in proportion to their shares but according to a begotee, which seems to have been settled among themselves, and which is entered in the "lambha," an arrangement which I have not met with in any other nurwa village. As in other nurwa villages, however, the nurwa Government lands are

entered in the "khurda" and other village papers without any rate or assessment.

19. The nurwa lands entered as alienated are entered, as above stated, in the "khatas" of the head-man of each principal share. In the "khurda," however, they are entered in the names of their owners. If sulamia, the rates of sulami are entered as the full assessment, and if nukroo, no rates at all are entered. So that no "nuksan," or loss to revenue, is shown anywhere on account of these lands. The sulami is paid by the owners through the head-man, and is credited in the "khatas" of the latter. But there is a curious complication about it. Although the total amount of sulami corresponds with the total of column 15 above, or total amount payable by the nurwadars on account of alienated lands, yet the sulami which each head-man receives from the owners of the alienated lands in his own share in some cases exceeds, and in others falls short of, the sum (given in column 15) which he pays on account of them. Thus Jeysungbhai, the head-man of the 1st share, pays Rs. 224-13-9 as sulami. But he receives Rs. 268-10-5 from the owners, and consequently makes a profit of Rs. 23-12-8, which is again made up by sums of Rs. 14-12-7 and of Rs. 9-0-1 paid by two other head-men in excess of the sulami they receive. In reality, however, each head-man pays as sulami neither more nor less than what he receives, the items being corrected by the mode of transfer called "dukal-bajee." Jeysungbhai, in fact, pays Rs. 23-12-8 for the other two sharers.

20. The last two shares are "purela" or lapsed. The patels state that the nurwadars, to whom these shares belonged, left the village when it was deserted in the famine of Sumvut 1847 (A.D. 1790-91) and never returned. The reason why, although the nurwa has since been several times broken, these shares are still shown distinctly, and have not been merged in the muzmoon lands, is that nurwa land, like the meeras of the Deccan, might be reclaimed by its original owners after almost any number of years' dispossession. The sirkari lands of these lapsed shares are let out by Government for what they will fetch, the difference, if they fetch less than the sum the share ought to pay, being deducted under the name of "khote," or loss. In Sumvut 1903-4 (A. D. 1846-47 and 1847-48) the Col-

lector called on the nurwadars to pay the full amount for all the nurwa lands, including these lapsed shares; they could not do so, whereupon he served a notice on the alienated lands comprised in the lapsed shares. The owners did not appear within the time allowed in the notice, so the Collector summarily resumed the sulamia lands. The owners having petitioned Government without success, filed a suit in the Ahmedabad Adawlut, and the Court ordered that more than the existing rates of assessment should not be levied till the notice cases had been formally adjudicated, which has never yet been done, the last order deferring further inquiry till the Survey. Consequently, in these lapsed shares, though all the land (except a little nukroo dewusthan) is entered as Government, only the old sulami rates are levied from beegahs, 253-18-10, which were formerly entered as alienated.

21. *Wudthul.*—The state of the nurwa in this village, as now entered in the village books, is as follows:—

Principal Shares.	Shares in Annas.	Land included in the Nurwa.						Phalnee or Rate of Rupees per Share.	Total Rupees according to Phalnee.	Sulami on Alienated Land.	Total Rupees.	Remarks.
		Land entered as Government.			Land entered as Alienated.							
		Beegahs.	Acres.	Survey Assessment.	Beegahs.	Acres.	Survey Assessment.					
1	2	3	4	5	6	7	8	9	10	11	12	13
								Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	1	99 16 0	63·31	178·6	57 2 10	39·26	113·11	181 12 7	181 12 7	38 8 11	220 5 6	
2	1	100 7 0	64·37	179·12	57 5 0	33·38	91·0	181 7 7	181 7 7	38 13 11	220 5 6	
3	1	100 16 0	66·33	168·10	57 5 0	38·13	114·1	181 6 9	181 6 9	38 14 9	220 5 6	
4	1	99 16 0	68·5	178·12	57 10 0	38·9	105·3	181 11 7	181 11 7	38 10 3	220 5 6	
5	1	98 16 0	67·23	185·2	57 10 0	38·16	111·1	181 11 2	181 11 2	38 10 4	220 5 6	
6	1	100 6 0	64·0	182·12	57 5 15	33·26	103·0	168 4 9	168 4 9	38 6 3	206 11 0	
7	$\frac{15}{16}$	250 8 10	157·4	423·8	143 5 0	90·31	309·4	174 3 11	435 9 11	97 0 9	532 10 7	
8	2	200 2 0	132·34	361·6	114 5 0	73·22	212·10	181 11 3	363 5 9	77 5 5	440 11 2	
9	$\frac{1}{16}$	150 4 0	107·38	316·10	85 15 0	58·15	177·5	181 11 3	272 8 0	47 13 6	330 8 5	
10	1	99 15 0	64·9	162·15	57 5 0	39·14	116·8	181 10 7	181 10 7	38 10 11	220 5 6	
11	1	100 0 0	60·25	167·2	57 0 0	38·17	105·12	181 11 1	181 11 1	38 10 5	220 5 6	
12	1	99 0 10	63·9	185·10	57 18 10	40·1	127·7	181 8 5	181 8 5	38 13 1	220 5 6	
13	1	99 17 0	68·34	178·4	57 8 5	35·31	96 0	181 10 11	181 10 11	38 10 7	220 5 6	
	16	1,599 4 0	1,050·2	2,868·13	916 15 10	598·19	1,782·14		2,874 6 9	619 7 11	3,493 14 8	

22. This village affords a good example of the state of confusion into which the accounts of many nurwa villages have fallen, owing to the native revenue officials not properly understanding the nature of the tenure. At, and for several years before the introduction of British rule, the village was nurwa, and it continued so till Sumvut 1875 (A.D. 1818-19), when it broke. In Sumvut 1884 (A.D. 1827-28) the patels petitioned for the restoration of the tenure, and, consequently, the dufturdar, Motichund Govindrao, was ordered to arrange a new nurwa with the assistance of a punch of patels. He gave to each principal sharer a "lambha," or lease, of which the following is a brief abstract:—

"The Collector to Patel Mooljee.—As your village has broken, and you are now desirous of restoring your nurwa tenure, the Sirkar has decided that the nurwa shall consist of annas 16, of which your share is one anna, consisting of land, beegahs 156-18-10, of which the details are as below:—

	Nos.	Beegahs.	Rate.	Total assessment in Babasye Rupees.
Sirkari Land..	1	10 0 0	2 0 0	Rs. 20 0 0
	2	&c.	&c.	&c.
	3			
	&c.			
		99 16 0		230·64
Alienated Land.	10	5 0 0	1 0 0	Rs. 5 0 0
	11			
	&c.	&c.	&c.	&c.
		57 2 10		42 4 50
				Rs. 272 8 14

You are to enjoy this land, and share it with your co-sharers and to pay the Sirkar yearly according to your rateable proportion (phalnee) of the nurwa. And if you have any land in other shares, or other patidars have land in your share, you are to pay or receive according to present custom. And if the sirkari jummabundy is raised, you are to pay a 'phalnee' increased in proportion. You are not to allow any sale or transfer of the lands in your share, and if you do, the Sirkar will not confirm it."

23. From this "lambha" it would seem that the punch fixed the begotee on the Government lands and sulami on alienated in

such a manner as that the total begotee and sulami on all the lands in each share should exactly equal the rateable proportion which that share had to contribute to the lump assessment of the whole estate. This amount was, per anna share, Rs. 272-8-14 Babasye, or about Co.'s Rs. 247. Four years afterwards, however, the "phalnee" per anna share was reduced to Co.'s Rs. 220-5-6, and in two shares, Nos. 6 and 7, a further reduction was made, so that the phalnee, as far as these two shares were concerned, became uneven.

24. From this time till Sumvut 1905 (A.D. 1848-49) the village was managed in the following manner :—The name of one man only was entered on each principal share, he alone paid his proportion of the jummabundy, and he received from the holders of the land, when not themselves sub-sharers, the sulami entered in the "lambha" for alienated lands, and a begotee from sirkari lands. This begotee, the patels state, was the same as that entered in the "lambha," the Babasye rupees having been converted into Company's rupees. But the figures do not tally, and I think the begotee must have been an original one, according to which the village was managed in years in which the nurwa tenure was broken.

25. A paper was kept, called the Nurwadar's khatawuhee, of which the following is an abstract :—

Number.	Names of Nurwadars.	Share in Annas.	Rupees payable by the Nurwadars to Government according to the Phalnee.	Rupees to be received by Nurwadars from their Tenants.			Profit of the Nurwadars.
				Begotee of Government Land.	Sulami on Alienated Land.	Total.	
1	2	3	4	5	6	7	8
1		1	220 5 6	194 5 3	38 8 11	232 14 2	12 8 8
2		1	220 5 6	211 8 2	38 13 11	250 6 1	30 0 7
3		1	220 5 6	197 0 11	38 14 9	235 15 8	15 10 2
4		1	220 5 6	197 9 8	38 10 3	236 3 11	15 14 5
5		1	220 5 6	202 7 8	38 10 4	241 2 0	20 12 6
6		1	206 11 0	204 7 10	38 6 3	242 14 1	36 3 1
7		2 6	532 10 7	489 15 7	95 0 8	687 0 3	54 5 8
8		2	440 11 2	402 4 5	77 5 5	479 9 10	38 14 8
9		1 6	330 8 5	297 13 0	58 0 5	355 13 5	25 5 0
10		1	220 5 6	200 3 3	38 10 11	238 14 2	18 8 8
11		1	220 5 6	202 10 6	38 10 5	241 4 11	20 15 5
12		1	220 5 6	200 12 10	38 13 11	239 9 11	19 4 9
13		1	220 5 6	187 14 9	38 10 7	226 9 4	6 3 10
		16	3,493 10 8	3,189 1 10	619 3 11	3,808 5 9	314 11 1

Besides the above paper, each holder of land, when not a sub-sharer, had a "khatawuhee," kept in the following form :—

૬	૯
	Patel Ramjee.
Rs. 48-15-5.	Sirkari Land. In the share of Patel Mooljee.
	Rs. 56-2-6 (Names, numbers, rates, and assessment of fields. The rates and assessment entered according to cols. 5 & 6 of the above statement.)
	Beegahs 13¼
	Rs. 56- 9-6
	7-13-1 deducted as profit of the Nurwadar Patel Mooljee.
	48-12-5 to be collected and credited in the share of Patel Mooljee.

26. The accounts were kept in this way till Sumvut 1905 (A.D. 1848-49) in which Mr. Blane's new village forms were introduced. Since that time, by the Collector's order, the practice of keeping "khatawuhees" and receipt books for subordinate holders separately has been discontinued. And, at the same time, the tulati without orders deducted all the alienated land from each share of the nurwa, and the rupees of its sulami from the amount payable by each principal sharer, which has made the "phalnee" uneven, as shown in column 9 of the Statement at paragraph 21. Alienated lands are, consequently, now shown only in the khatas of their owners, who pay sulami direct to the tulati, but are still entered in the "khurda" under the shares to which they originally belonged, and in the "khurda" the full assessment as well as the sulami of the alienated lands is entered : so that "nuksan" or loss to revenue on account of these lands is shown.

27. The names of the principal sharers alone, consequently, are shown on the books, and all Government nurwa lands are entered in their names. Their "khatawuhees" are in the following form :—

৫	৫৲
Rs. 181-12-7	Rs. 181-12-7 as per Jummabundy settlement.
	Rs. 181-12-7 on account of cultivated Government nurwa land, at a one-anna share = Rupees.. 181-12-7
	Beegahs..... 99-16-0
	Tupsil.
	Rs. 0 Jerayet Beegahs .. 89-17-0
	0 Bagayet..... 4-19-0
	0 Rice 5- 0-0
	99-16-0
	Rs. 181-12-7 according to the rateable proportion of the nurwa.

28. The principal sharers alone deal directly with Government, collecting the revenue of the Government lands which they do not themselves cultivate from the holders. Of the latter, however, there are two classes. The first are members of the community, and sub-sharers in the nurwa, and these contribute to the revenue by a separate rate, according to their hereditary shares, in each bhag. The second are strangers and customary tenants. These persons pay the principal nurwadars nominally according to the begotee rates given in the table in paragraph 25. But, really, they in many cases pay less. The nurwadars cannot dispossess them nor raise their rents. No entries of their payments are now kept by the tulati, but sometimes the nurwadars give them private receipt books.

29. You will see that the great difficulty in making a settlement in these villages, arises from the fact, that lands nominally alienated, as well as Government lands, are comprised in the nurwa, or joint estate. We must first determine whether these lands are really alienated or not; or, in other words, whether, in case the tenure broke, Government would have a right, under Section VIII. of Regulation XVII. of 1827, to assess them at full Government rates. It seems to me that something may be said on both sides of this question. In favour of such lands being liable to full assessment in case the tenure broke up, it may be urged that the lands were, doubtless, alienated by the proprietary body, jointly or individually, at some time when the management of the village was in their hands,

though this time seems usually to have been prior to the introduction of British rule; and that the Regulation, in declaring that if a nurwa village breaks it shall revert to Government unaffected by the acts of the shareholders, fixes no period, alienations made prior to which shall be valid, nor limit after which defect of title may be cured by lapse of time, and seems to mean, that alienations made at any time by the holders of a shared village are to hold good absolutely as long only as the tenure of the village lasts, and are in fact alienations as against the village, not as against Government. That the lump assessment of these villages, if considered merely as the assessment of those "nurwa" lands which are entered as Government, shows a much higher average rate than that of the Government lands of other "senja" or undivided villages similarly situated, and that, therefore, it is reasonable to suppose that the produce of lands nominally alienated was taken into account in fixing the gross assessment. That in one of these villages, Moholel, no "nuksan," or loss to revenue, is anywhere shown on the books on account of alienated "nurwa" lands (*vide* paragraph 19), and that in the same village the Collector in 1847 actually served notices on and resumed alienated lands on the ground of the full assessment of the shares to which they belonged not being paid, and that these lands are now entered as Government, though the old sulami rates of assessment only are levied (*vide* paragraph 20). I may here mention, that in this case I have only seen the Collector's proceedings of resumption, which seem to me to be perfectly legal, and the correspondence which ensued thereon with the Revenue Commissioner, and have not been able to obtain the papers in the civil suit, which, the hereditary district officers and patels say, was thereon filed by the holders against the Collector, and resulted in the Collector being directed to abstain from levying more than the sulami rates pending a formal adjudication of the notice cases, and I cannot, therefore, state the reasons on which the Court arrived at this decision, but I imagine that it was on account of some informality in the service of the notices, and that the question of the legality of the resumption was not touched on.

30. On the other hand it may be urged that in two of these villages, "Wantwali" and "Wudthul," a "nuksan," or loss of revenue, on account of alienated nurwa lands is actually shown on the

village books; that in two, "Moholel" and "Wudthul," the joint tenure has been re-established since the introduction of British rule; and "lambhas," or leases given, in which the lands are distinctly divided into Government and alienated, and (in Wudthul at least) the sulami alone on the alienated lands reckoned as part of the gross assessment of the village. That though the gross assessment of these villages is higher than the total assessment of the Government nurwa lands would probably amount to, if the villages were "senja," yet it falls short of what would be the full assessment of all the lands, alienated and Government. And that the distinction between these "imperfect patidari" villages and the pure "patidari" or ordinary nurwa ones, in which alienated lands are separated from the joint estate, and considered "muzmoon," seems to have originated since the introduction of British rule, and to be accidental rather than founded on any definite principle.

31. It would be easy to cut the knot by fixing the gross assessment of the village either at the full Survey assessment of all the lands, Government and alienated, comprised in the "nurwa," or at any sum short of this which might seem fair, and by levying this from the body of nurwadars, leaving them to get what they could from the holders of alienated lands and from the customary tenants. But this would be over-assessment of the Government nurwa lands, as it would simply amount to levying from them more than the Survey rates, which for many reasons would seem to be highly undesirable.

32. If, on the other hand, merely the total assessment of the Government lands comprised in the nurwa, *plus* existing "sulamies," be fixed as the new gross assessment, a loss of revenue will often be the result, which, though I think unavoidable in pure "patidari" villages, seems to be unnecessary in villages on the tenure of those under report.

33. The object is to levy from the coparcenaries only the Survey assessment of the Government nurwa lands, and to make the holders of alienated lands contribute the balance of the gross assessment on each village. This should not be, I think, the full Survey

assessment of all lands, Government and alienated, held in the nurwa, for it is doubtful if we could legally make the holders pay the full assessment of the alienated lands; and as it seems to be an open question whether the title to such lands is valid or not, it is but fair, and according to the spirit of the Summary Settlement Act, to give the holders the benefit of that Act.

34. I would, therefore, treat each "imperfect patidari" estate in the same way as the Revenue Commissioner has already directed that "khatabundy" estates, comprising both Government and alienated lands, shall be treated; *i. e.* the Government lands are to be assessed at the Survey rates, and the difference between the total of these and the old lump assessment (deducting sulamies) to be imposed on the alienated lands, in addition to their old sulamies, and the Summary Settlement quit-rent of two annas in each rupee of the "nuksan," or net value of the alienation which may remain over. Thus each nurwa alienated field in the villages under report would have to pay its old sulami, if any, *plus* a share, proportionate to its Survey assessment, of the difference between the Survey assessment of all the Government nurwa lands, and the old gross assessment (deducting sulami), *plus* the two-anna quit-rent per rupee of "nuksan" remaining. This arrangement is, I think, perfectly fair and legal, and Government will receive as much revenue from these villages as was before paid, in addition to the quit-rent under the Summary Settlement Act.

35. If this proposal is sanctioned, the result in the villages under report will be as follows:—

Wantwalee.—In this village the old gross assessment is Rs. 7,176-4-3, and the total Survey assessment Rs. 12,484-11-0. The Survey assessment of the Government lands is as follows:—

Sirkari nurwa	Rs.	5,400	5 0
Sirkari pati muzmoon	,,	1,837	15 0
Sirkari gaum muzmoon	,,	558	0 0
	Rs.	7,796	4 0

This exceeds the old gross assessment. The total assessment of the alienated lands is Rs. 4,688-7-0, and the fixed sulami at present payable on them Rs. 1,237-14-2, leaving a "nuksan" of Rs. 3,450-8-10, the two-anna sulami on which is Rs. 431-5-1. The new gross assessment of the village will thus be Rs. 9,465-7-3 (an increase of Rs. 2,289-3-0), which will be levied from the nurwadars at a new rate of Rs. 591-9-5, leaving them to collect the new sulami from the holders of alienated land in each share as at present.

Moholel.—The old gross assessment is Rs. 4,251-6-9, the total Survey assessment Rs. 7,317-11-0, and the Survey assessment of Government lands only Rs. 2,756-7-0, which falls short of the old gross assessment by Rs. 1,494-15-9. This difference is, however, less than the present sulamies on the alienated lands, Rs. 1,939-9-5, which will consequently be imposed on them. As the Survey assessment of the alienated lands is Rs. 4,561-4-0, the "nuksan" on these will then be Rs. 2,631-10-7, and the two-anna quit-rent Rs. 328-15-2, giving as the new gross assessment of the village Rs. 5,024-15-7, or an increase of Rs. 773-8-10. The assessment of the lands of the lapsed shares have in this been reckoned as they are now entered on the books, and this settlement will have to be modified in accordance with the mode of disposing of these finally adopted. (*Vide* paragraph 37 below.)

Wudthul.—The old gross assessment is Rs. 3,493-14-8, the total Survey assessment Rs. 4,651-11-0, and the Survey assessment of Government lands alone Rs. 2,868-13-0, which falls short of the old gross assessment by Rs. 625-1-8. The sulami at present paid being only Rs. 619-7-11, the former sum, Rs. 625-1-8, will be imposed in lieu of it; and as the Survey assessment of alienated lands is Rs. 1,782-14-0, the "nuksan" will be Rs. 1,157-12-4, the two-anna sulami on which is Rs. 144-11-6, thus giving as the new gross assessment Rs. 3,638-10-2, an increase of Rs. 144-11-6.

36. There are several other points connected with the settlement of these villages to which I might draw your attention, such as

the amount of rent to be hereafter levied by nurwadars from customary tenants, the mode of correcting shares which have become uneven, &c. As, however, these questions have been already discussed generally in my report No. 11 of 1862, and the arrangements for each village must be left to the discretion of the settling officer, it is needless to enter upon them here.

37. There is, however, one point which it is needful to mention, the way in which the lapsed shares in Moholel (*vide* paragraph 20) are to be disposed of. The nurwadars are anxious that the lands of these shares should be included in the nurwa, and I think it would be best to permit this, guarding the rights of strangers who have taken up any of the Government lands of these shares by entering their names as customary tenants, and permitting the nurwadars to levy from them only Survey rates. In this case the lands nominally resumed by the Collector in 1847 should, I think, be again entered as alienated, and treated in the same way as the other nurwa alienated lands. If, however, it should be determined to exclude the lands of these shares from the nurwa, and enter them as "muzmoon," it will be necessary to decide whether the full Survey assessment on the resumed lands can legally be levied.

38. In conclusion, I would respectfully request you to ask the favour of a speedy decision both on the subject of this letter and on that of my former report on nurwa villages generally, No. 11 of 1862. The people of the nine nurwa villages into which Survey rates were introduced last season, are very anxious for a final settlement, and I have promised them that it shall, if possible, be made this season; and you will probably think it desirable that I should prepare the settlement papers in a few villages, so as to get them into a satisfactory form, before quitting my appointment to proceed on furlough early next year.

I have the honour to be,

Sir,

Your most obedient Servant,

W. G. PEDDER,

Survey Settlement Officer in Guzerat.

No. 858 of 1864.

Revenue Department.

To the Honorable A. D. ROBERTSON,
Offg. Chief Secretary to Government, Bombay.

Sir,—I have the honour to request the early instructions of Government on the accompanying letter from Captain Prescott, forwarding a Report from Mr. Pedder regarding certain villages held on the Nurwa or coparcenary tenure in the Matur and Mahounda Talookas of the Kaira Collectorate. Captain Prescott's letter, though dated October 31st, did not reach me until late last month, owing to delays in the printing.

2. The former Reports to which Mr. Pedder refers in his first and second paragraphs were submitted to Government with my letter of the 26th February 1863, No. 521; a reply is still awaited.

3. In the four villages in Matur and in two villages of Mahounda there are no difficulties.

1.	Oondela.	2.	Luval.
3.	Khandela.	4.	Alindra.
1.	Thamna Tulput.	2.	Alindra.

The mode of settlement already fully reported on in the correspondence referred to above has been introduced, but the sanction of Government is still required before the settlement is finally confirmed.

4. In the other villages difficulty has arisen, as very clearly described in Mr. Pedder's Report, and the difficulty will be greatly increased if another season be allowed to pass by after the general settlement of the District. It is therefore highly desirable that in the course of the present year the assessment of these villages should be revised like that of others. Government meanwhile suffers loss, and the people concerned begin to believe in the continuance of the former state of things. I would therefore beg you to obtain the early orders of His Excellency the Governor in Council on these papers.

5. On the difficult question of the treatment of alienated lands in the nurwa, I concur in Mr. Pedder's conclusion that a compromise must be effected, but I do not unreservedly concur in his proposal to

apply to this class of cases the principles adopted in settling "khatabundy" holdings.

6. In the latter the old principles of veta lands was applicable. A portion of the land being highly assessed in consideration of, or in connection with, land wholly free or lightly assessed, the deficiency of assessment when the rates of the former were lowered under the new survey was imposed on the latter. But lands alienated from the nurwa are not in a similar position.

7. Mr. Pedder has, in his 29th paragraph, summed up the arguments for and against fully assessing these lands. The titles are certainly not much worse than many which are now being confirmed under the Summary Settlement in other villages, and there is considerable difficulty owing to the *quasi* recognition of these alienations at various periods in spite of the regulation which repudiated their claim.

Section 8, Clause 2, of Regulation XVII. of 1827.

8. I consider, therefore, that the imposition of full assesment is as much out of the question as it is to leave them unnoticed and add an equivalent to the lump assessment of the village; the latter course would, as Mr. Pedder observes, be equivalent to the imposition of an extra assessment on the nurwa lands paying revenue to Government.

9. But it may be urged that the old clause excluding these alienations from recognition has recently been re-enacted; they have thus been specially excluded from the benefits of the Summary Settlement, and, moreover, precedent may be adduced for the imposition of sulami on alienated lands in a nurwa when the other lands in the nurwa fail to provide the requisite quota; so that the imposition of something more than the two annas in the rupee may be insisted on in return for a final recognition to bar all future claims to imperial revenue.

See Section 3 of Act VII. of 1863.

10. And it must be borne in mind that there may be among these alienations lands which the nurwadars have the powers of resuming by paying off old mortgages. Government could not without the consent of the nurwadars give a perfect guarantee to

the holders of such lands, and I would therefore suggest the following settlement:—

I. (*a*) Lands held in the nurwa as girassia to pay a sulami of four annas in every rupee of alienation, and to receive a sunud from Government guaranteeing the permanent alienation, provided the nurwadars consent.

(*b*) And if, in the hope of redeeming the mortgage, they do not consent, then the full assessment to be levied from the nurwa share to which the land belongs, without reference to the holder of the land, who will receive no guarantee, but will not be assessed by Government.

II. All other lands, whether vechan (sold) or Dewusthan, other than service land, under whatever denomination held, to pay a salami of four annas in every rupee of alienation, and the holders to receive a sunnud from Government guaranteeing the permanent alienation.

III. The course recommended in Mr. Pedder's paragraph 37 regarding the lapsed shares in Moholel, I beg to submit, may be approved, and, with the modification above suggested, I would request the sanction of Government to the settlement proposed.

12. I have been informed recently by Mr. Pedder that he has received a petition from the nurwadars of Wudthul, one of the villages discussed in this Report, to the effect that they would wish to retain the joint responsibility, but to pay on each share the aggregate survey assessment of the fields included in it, without the "phalnee," or apportionment of shares. The holders of nurwa villages should, I think, be encouraged to accept such an alteration, as the joint responsibility of their ancient tenure will be secured to them without the complications which the system has hitherto involved.

I have the honour to be, &c.,

B. H. ELLIS,

Revenue Commissioner N. D.

Surat Districts, Camp, 29th March 1864.

Revenue Survey and Assessment.

No. 2481.

REVENUE DEPARTMENT.

Bombay Castle, 30th June 1864.

Read letter from the Revenue Commissioner N. D. No. 521, dated 26th February 1863—Forwarding letter from Mr. Pedder, Survey Settlement Officer in Guzerat, No. 11, dated 21st March 1862, with Captain Prescott's letter dated 25th idem, and letter from Mr. Pedder No. 44, without date, with Captain Prescott's dated 17th January 1862.

Read also letter from the Revenue Commissioner N. D. No. 858, dated 29th March 1864—Forwarding letter from Captain Prescott No. 526, dated 31st October 1863, with letter from Mr. Pedder No. 16, dated 28th September 1863.

RESOLUTION.—The Governor in Council entirely concurs with the Revenue Commissioner in considering that Mr. Pedder deserves great credit for the very clear and comprehensive history he has given of the Nurwadaree and Bhagdaree tenures, and for the laborious care and ability with which he has treated this important and difficult subject.

2. His Excellency in Council also entirely concurs in the opinions expressed in these papers as to the expediency of maintaining intact the Nurwadaree and Bhagdaree tenures where they are found to exist, so far as their preservation depends on Government.

3. In his Report on the experimental settlement of the village of Koobudthal Mr. Pedder has fully described how, without disturbing the internal management of these villages, he would in the case of pure pattidaree villages introduce a settlement based on the Survey valuation of the village.

4. The principle he has adopted is to ascertain the Survey value of all the nurwadaree lands, and impose this valuation by a new distribution proportionate to the several shares or nurwas in the village. In the event, however, of the survey kamaul being

less than the old lump assessment a percentage deduction according to the difference between those two amounts is in the first instance made from the sums paid by the cultivators (not nurwadars) who have permanent rights of occupancy under the nurwadars. Deducting the entire amount (thus reduced) paid by these cultivators from the survey kamaul, the remainder is entered in a lump sum in the names of the several nurwadars, according to their shares in the nurwa, without attempting to show in the "khata" of each sharer the survey assessment on each of his fields.

5. The settlement introduced experimentally in Koobudthal in 1861-62 is reported to give satisfaction to the people, while the result is all that Government could desire financially, for, although the realizations are lower than they were, owing to the former rates having been higher than they ought to be according to the survey valuation, the nurwadar is answerable, in accordance with the principles of his tenure for the culturable waste as well as for the lands actually cultivated, and Government therefore receive the full kamaul assessment, which would not be the case were the settlement an ordinary ryotwaree one.

6. In his general Report on these tenures No. 11, dated 21st March 1862, Mr. Pedder enters more fully into the subject, describing the various forms under which the coparcenary system is found to prevail in the districts of Guzerat, and proceeds to submit for consideration the principles by which Government should, he considers, be guided in making the settlements of the villages in which that system exists.

7. The first point is that already adverted to, viz., the fixing the lump assessment on each village at the *full* amount of the survey assessment on the *nurwa* or bhagdaree lands, *without* showing in the khata of each sharer the survey assessment of each of his fields. This proposal is approved and sanctioned.

8. As the nurwadar is answerable for the culturable waste, Mr. Pedder proposes, in order to avoid the precedent of lowering their burdens in cases in which, in imperfect pattidaree villages, there may be much waste, to deduct from the survey kamaul all increases of assessment due exclusively to the nurwadar's own improvements, and to assess the village at only dry-crop rates. But the Revenue

Commissioner considers it will be preferable to make provision for the gradual assessment of the waste lands. In this opinion the Governor in Council concurs. Mr. Ellis, however, deprecates any attempt to lay down general rules for the disposal of such cases, and recommends that each individual case should be specially considered; in this His Excellency in Council also agrees with him.

9. The rights of customary tenants should, as proposed, be carefully recorded and strictly upheld. In cases where the nurwadar's own rental is reduced by the survey settlement, a reduction in their payments according to the plan followed in the settlement of the village of Koobudthal may fairly be made, but in other cases it will not be expedient to reduce the amount of their payments.

10. With regard to the tenants-at-will, they can have no rights beyond those they possess under the agreements or leases they hold from the nurwadars.

11. The question as to the best mode of adjusting the disproportion between the lands in possession and the liability of the fractional shares to the Government demand is one of much difficulty. It would, the Governor in Council considers, be unjust to attempt a re-division of the land so as to make it correspond with the share of revenue each sharer has to pay, whilst it seems equally unfair to readjust the liability to the payment of the Government revenue in proportion to the existing division of the land. The only course that can be followed is, the Governor in Council thinks, that suggested by Mr. Pedder at the close of his 35th paragraph, viz., to allow the dissatisfied sharers to throw up their lands or sell their interest in them to the mota bhagdars.

12. The question as to the mode of collecting fluctuating instalments is, as observed by Mr. Ellis, one of minor importance, and would, in fact, disappear were the proposition stated to have been made by the nurwadars of Wadthul generally adopted.

In paragraph 12 of Mr. Ellis' letter No. 858, dated 29th March 1864.

13. The Governor in Council approves of the proposal to fix a limit beyond which sub-divisions of shares shall not be recognized in the Government accounts, and would wish the Revenue Commis-

sioner to lay down some rule on this point for the guidance of the Settlement Officer.

14. The settlement of the four villages in the Matur Purgunna, and the two in the Mahoondee Purgunna, enumerated in paragraph 3 of Mr. Ellis' letter No. 858, dated 29th March 1864, and which are ordinary pattidaree, is confirmed and approved.

15. In the three remaining villages of the Mahoondee Purgunna reported on by Mr. Pedder in his letter No. 16, dated 28th September 1863, there are difficulties arising from the circumstance that alienated lands are comprised in the nurwas. The Governor in Council concurs with the views of the Revenue Commissioner on this subject, and approves of the manner in which he proposes to recognize and confirm these alienations.

16. With this modification the proposed settlements are sanctioned.

17. The course recommended in Mr. Pedder's 37th paragraph with regard to the lapsed shares in Mohole is approved, as also the proposal of the proprietors of Wadthul to pay (whilst retaining their joint responsibility) for the Government demands according to the aggregate survey assessment of the fields included in each share.

(Signed) H. E. JACOMB,
Offg. Under Secretary to Government.

To The Revenue Commissioner, N. D.

Revenue.

No. 17.

India Office, *London, 9th March* 1865.

His Excellency the Honorable the Governor in Council,

Bombay.

Sir,—I have had under my consideration in Council the Letter from your Secretary, dated the 23rd August last (No. 47), which communicates to me the proceedings of your Government in regard to

the settlement of certain villages held on Nurwa or Bhagdaree tenure in Guzerat.

2. Mr. W. G. Pedder, the Settlement Officer, is deserving of great credit for the labour with which he has investigated these complicated tenures, and for the lucid manner in which he has placed the result of his researches before your Government. As the people themselves desire to maintain the existing tenures, and are willing to accept the modifications which his proposed mode of settlement will involve, while the result of it will be financially more favourable to the State than that of an ordinary Ryotwarree Settlement, I have to express my approval of your having accorded your sanction to it.

I have the honour to be, &c.,
(Signed) C. WOOD.

No. 362 OF 1865

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To A. A. BORRADAILE, Esq.,
Collector of Kaira.

Superintendent's Office, Surat, 21st October 1865.

SIR,—I have the honour of submitting, for transmission to the Revenue Commissioner N. D. with any remarks you may consider necessary, the accompanying Report by Mr. Trevor (lately on special duty in this department) on the settlement made by him last season in 9 Nurwa villages, situated respectively in the Mehmoodabad (5), Muhoonda (3), and Thasra (1) Talookas of your Collectorate.

Superintendent Revenue Survey to the Revenue Commissioner N. D., No. 99 of 2nd of March 1862.

Superintendent Revenue Survey to Revenue Commissioner N. D., No. 526 of 31st October 1863, forwarding Mr. Pedder's Report No. 16 of 28th of September 1863.

Revenue Commissioner N. D. to Government, No. 521 of 26th of February 1863.

Revenue Commissioner N. D. to Government, No. 858 of 29th of March 1864.

Resolution of Government No. 2481 of 30th of June 1864, forwarded to the Collector of Kaira with Revenue Commissioner N. D.'s Memo. No. 2083 of 7th of July 1864.

2. I think you will agree with me that Mr. Trevor has performed this difficult task with great ability, tact, and judgment, and that his Report is clear and satisfactory in every respect, and bears evidence of the pains he has taken in all the details of this complicated settlement.

Collector of Kaira to the Superintendent Revenue Survey, No. 772 of 13th of July 1864. Superintendent's reply, No. 348 of 18th of July 1864.

3. It must be borne in mind that the object of this settlement has not been to create *new* rights, but to define those that exist, and this Mr. Trevor has done most clearly.

4. The "Ikrarnama," or record of rights, is the same as the document so called in the North-Western Provinces, which the Viceroy* is anxious should be used on this side of India.

* Government of India to Government of Bombay, No. 2280 of the 30th of March 1864. Superintendent Revenue Survey's Report thereon to the Revenue Commissioner N. D., No. 49 of the 30th of January 1865.

The difference of the tenures does not often admit of our doing so, but in this and similar cases no better document could be framed.

5. This Report is so explanatory, and Mr. Pedder's preliminary Report goes into such minute detail, that, with the exception of stating the financial results of the settlement, it is unnecessary that I should say any more on the subject. The following points may, however, be noticed.

6. Mr. Trevor has explained in his 10th paragraph how the nurwa of "Wudthul" has been broken, and how the Revenue Commissioner N. D. finally gave orders that it should be assessed as a senja village, the nurwadars, after much vacillation, not being able to come to any mutual understanding regarding their respective rights.

7. In this village of Wudthul upwards of 600 acres of alienated land, which was included in the old nurwa, (and to which the orders of Government respecting the imposition of a four anna cess, instead of the Survey Settlement Act cess of two annas apply,) remained to be settled, for, in consequence of a mistake in the mode

Mr. Pedder's Report No. 16 of 1863, paragraph 26.

of bringing these lands to account in the village books, the owners had been served with notices under the Summary Settlement Act, but luckily (as no sunnuds had been given) Mr. Trevor was in time to correct the error, and informed the holders that as the lands in question were part and parcel of the old "nurwa," they were excluded from the benefit of the Summary Settlement Act, and were liable to full assessment, Government having decided that in this and like cases such lands would be guaranteed by sunnud subject to the payment of a cess of four instead of two annas in the rupee of the "nooksan."

Mr. Trevor's letter to Collector of Kaira, No. 6 of 2nd March 1865.

8. Mr. Trevor notices in his 16th paragraph that the nurwadars of Wuntwali claimed as a right the continuance of a cess called "ghur bharoo," which they levied from the residents in their village, and that, after due inquiry, he found that the old Government demand was fixed with express reference to this "ghur bharoo," and therefore directed the cess to be struck off, as it has been wherever the Survey has been introduced.

9. The following is a comparative statement showing the distribution of the nurwa and alienated lands, and the assessment of the same according to the old and new systems. Although Wudthul is no longer a nurwa village, it is shown on this statement, on account of the alienated lands referred to in my 7th paragraph :—

COMPARATIVE STATEMENT.

Numbers.	Names of Villages.	According to the Old System.					
		Government.		Alienated.			
		Beegahs.	Rupees.	Bheegas.	Rupees.	Maximum Rates of Quit Rent.	Minimum Rates of Quit Rent.
1	2	3	4	5	6	7	8
	Mehmoodabad.						
1	Alindra	947 0 14¾	4,392 11 0	....	....	..	..
2	Oondhela	538 15 0	2,497 10 11	....	....	..	..
3	Khandlee	1,202 18 15	3,767 5 0	....	....	..	..
4	Luval	208 0 0	1,229 3 6	....	....	..	..
5	Wuntwalee	3,012 11 0	5,938 6 1	1,803 5 5	1,237 14 2	3 3 0	0 4 10
	Total	5,909 5 9¾	17,825 4 6	1,803 5 5	1,237 14 2	..	..
	Muhoonda.						
1	Ulindra	893 15 5	2,779 15 6	....	....	..	..
2	Thamna Tulpud	1,061 6 3	3,241 4 3	....	....	..	..
3	Moholel	837 7 10	2,311 13 4	2,114 10 5	1,939 9 5	3 10 3	0 3 8
4	Wudthul	1,599 4 0	2,874 6 9	916 15 0	619 3 11	*1 13 2	*0 1 4
	Total	4,331 12 18	11,207 7 10	3,031 5 5	2,558 13 4	..	..
	Thasra.						
1	Ruttunpoor	755 2 0	2,323 12 0	....	....	..	..
	Grand Total	11,056 0 7¾	31,356 8 4	4,834 10 10	3,796 11 6	..	..

* Entered according to Collector's entry

Total.		According to the New System.							
		Confirmed as Nurwa.		Alienated land included in the Nurwa.		Alienated land formerly included in the Nurwa non-excluded and shown as alienated.			
Total Beegahs.	Total Rupees of Phalnee.	Acres of Land.	Rupees of Assessment.	Acres.	Assessment.	Acres.	Salami or Quit Rent.	Quit Rent under Summary Settlement Act.	Nooksan or Loss, Rupees.
9	10	11	12	13	14	15	16	17	18
947 0 14¾	4,392 11 0	600 29	2,764 7	..	..	..	..	..	..
538 15 0	2,497 10 11	346 35	1,532 1	..	..	..	..	..	..
1,202 18 15	3,767 5 0	829 33	3,321 10	..	..	..	..	..	..
208 0 0	1,229 3 6	139 31	627 7	..	..	..	..	..	..
4,815 16 5	7,176 4 3	2,038 26	7,565 4	..	..	1,216 33	1,382 1	750 10	2,556 0
7,712 10 14¾	19,063 2 8	3,955 34	15,810 13	..	..	1,216 33	1,382 1	750 10	2,556 0
893 15 5	2,779 15 6	661 23	2,589 11	..	..	..	..	..	..
1,061 6 3	3,241 4 3	754 20	2,743 0	..	..	..	..	..	..
2,951 17 15	4,251 6 9	681 5	2,580 6	110 16	416 8	1,326 29	2,155 6	624 13	1,956 14
2,515 19 0	3,493 10 8	1,050 2	2,868 13	..	..	603 27	780 12	255 5	764 1
7,422 18 3	13,766 5 2	3,147 10	10,788 14	110 16	416 8	1,930 16	2,936 2	880 2	2,720 15
755 2 0	2,323 12 0	602 6	2,075 7	..	..	..	..	..	..
15,890 10 17¾	35,153 3 10	7,705 10	28,668 2	110 16	416 8	3,147 9	4,318 3	1,630 12	5,276 15

Memo. No. 347, dated 9th December 1865.

The following statement shows the effect of the new assessment of land confirmed as Sirkari Nurwa:—

Number.	Name of Village.	By the Old System.	By the New System.	More or Less by the New Settlement.		Remarks.
				More.	Less.	
1	2	3	4	5	6	7
	Mehmoodabad.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Alindra	4,392 11 0	2,764 7 0	..	1,628 4 0	
2	Gondhela	2,497 10 11	1,532 1 0	..	965 9 11	
3	Khandlee	3,767 5 0	3,321 10 0	..	445 11 0	
4	Luval	1,229 3 6	627 7 0	..	601 12 6	
5	Wuntwalee	5,998 6 1	7,565 4 0	1,626 13 11	..	
	Total	17,825 4 6	15,810 13 0	1,626 13 11	3,641 5 5	
	Muhoonda.					
1	Ulindra	2,779 15 6	2,589 11 0	..	190 4 6	
2	Thanna Tulpud	3,241 4 3	2,743 0 0	..	498 4 3	
3	Moholel	2,311 13 4	2,163 14 0	..	147 15 4	
4	Wudthul	2,874 6 9	2,868 13 0	..	5 9 9	
	Total	11,207 7 10	10,365 6 0	..	842 1 10	
	Thasra.					
1	Ruttonpoor	2,323 12 0	2,075 7 0	..	248 5 0	
	Grand Total	31,356 8 4	28,251 10 0	1,626 13 11	4,731 12 3	

The figures given below show in detail the gain and loss to Government in the new settlement:—

Loss.	Rs. a. p.	Gain.	Rs. a. p.
On the Assessment of Nurwa according to the new system	3,104 14 4	Assessment of Alienated Land of "Moholel" included in the Nurwa.	416 8 0
Quit Rent on Alienated Land formerly included in the Nurwa, but entered in the accounts as Alienated	3,796 11 6	Quit rent on land declared to be Alienated	4,318 3 0
		Additional Quit Rent under the Summary Settlement Act	1,630 12 0
Total	6,901 9 10	Total	6,365 7 0

The net loss according to the new system is therefore Rs. 536-2-10.

10. I would beg the favour of your requesting the Revenue Commissioner to move Government to issue the necessary sunnuds (bearing the signature of His Excellency the Governor) for delivery to the holders of those alienated lands now excluded from the Nurwa which are to be guaranteed by sunnuds on payment of the four anna cess, and I would further recommend that such lands should in future be entered in the accounts as "Nurwa-Noon-Sunnundia," to distinguish them from others held under the Summary Settlement Act.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 960 OF 1865.

Forwarded in original to the Revenue Commissioner N. D.

The Acting Collector sees nothing to add to Captain Prescott's remarks on Mr. Trevor's very clear and able Report of the Settlement, which he trusts will be confirmed.

A. A. BORRADAILE.,

Acting Collector.

Kaira, Collector's Office, 7th November 1865.

No. 20 OF 1865.

From A. C. TREVOR, Esq.,
Attached to the Survey Settlement Office,

To Captain C. J. PRESCOTT,
Superintendent Guzerat Revenue Survey and Assessment.

Surat, 18*th September* 1865.

SIR,—I have the honour to report upon the introduction of the Settlement sanctioned by Government Resolution No. 2481, dated 30th June 1864, into nine out of the ten nurwa villages marginally noted, which occur in the surveyed districts of the Kaira Collectorate. In one village, Wudthul, the sanctioned re-establishment of the nurwa has not been carried out, for the reasons given below, paragraph 10.

1.	Oondhela.	Mehmoodabad.
2.	Luval.	
3.	Khandlee.	
4.	Alindra.	
5.	Wuntwalee.*	
	* Formerly in Muhoonda.	
6.	Thanna Tulput.	Muhoonda.
7.	Ulindra.	
8.	Moholel.	
9.	Wudthul.	
10.	Ruttunpoor.	Thasra.

2. In seven out of the ten villages under report—in all, that is, except Wuntwalee, Moholel, and Wudthul—the tenure is of the kind described in Mr. Pedder's Report No. 11, dated 21st March 1862, paragraph 29, as pure patidaree, and presents few or no complications. In six out of the seven a provisional settlement, described in Mr. Pedder's second Report on the subject, No. 16, dated 28th September 1863, was made at the introduction of the revised assessment into the Matur and Muhoonda purgunnas in 1862-63, and in the remaining village of Ruttunpoor, in Thasra, an exactly similar settlement was effected the following year.

3. The old modes of internal management obtaining in each village were preserved unaltered, the only change introduced being the substitution of the aggregate survey kumal of all lands included in the nurwa for the original lump assessment. The new rates had already been levied in anticipation of the sanction of Government, and it only remained, therefore, to confirm the settlement, and draw up the ikrarnama, or registers of rights, accordingly. Before doing

so, however, the nurwadars of each village were asked, at Mr. Pedder's suggestion, whether they were willing to adopt the mode of meeting the Government demands recommended by Mr. Ellis in paragraph 12 of his letter marginally noted, and, while retaining their mutual responsibility, pay on each share the aggregate survey assessment of the fields included in it, without reference to the phalwanee, or apportionment of shares. Except in the case of Thanna Tulput the nurwadars were unanimously in favour of the old mode of division according to the phalwanee. At Thanna the votes were divided, but, as I did not consider myself authorized to break through the custom of the village except by the common consent of the nurwadars, the settlement was confirmed there also as it originally stood.

Revenue Commissioner's letter to Government No. 858, 29th March 1864.

4. The ikrarnamas have been prepared in triplicate, one copy being retained for reference, and the other two forwarded for the use of the talooka and village officers, and consist—

1*st*, Of a description of the nurwa, its extent and assessment, the mode in which the Government demand is divided among the sharers, the rules affecting the succession to shares, and the mutual responsibility of the nurwadars, with other particulars relating to the interior management of the community.

2*nd*, Of a detailed list of the sharers and sub-sharers, corrected up to date, with the numbers and extent of the fields included in the share of each, and the amount of his quota of the assessment.

3*rd*, Of a statement of subordinate right affecting lands included in the nurwa, such as those of "customary tenants," or of persons holding by purchase or mortgage from the nurwadars.

5. The subordinate rights referred to in the last preceding clause are few and unimportant in the seven villages at present under discussion. There are a few customary tenants in Uleendra (7) and Ruttunpoor, whose names have been entered in the ikrarnamas with a note to the effect that so long as they continue to pay the rate prescribed by the custom of the village their occupancy is to remain

undisturbed. Under paragraph 9 of the Government Resolution, the nurwadars might have been directed to lower their demands on these tenants in a degree proportionate to the decrease in their own assessment. To have done so, however, would, I think, have excited more discontent among the nurwadars than would have been compensated for by the benefit to the tenants, and would besides have been somewhat unfair to the former, who would have had to bear the loss had the Government demand been raised instead of lowered.

6. Besides the above-mentioned customary tenants, properly so called, there are a few instances in Khandlee and Thanna Tulput of lands held by purchase or mortgage from the nurwadars, some free, and some subject to a quit rent or salami. These lands, though entered as Government in the village accounts, are really recent alienations by the nurwadars, who, however, lay no claim to any reductions in their assessment on account of them. They are accordingly entered as "Sirkari nurwa," with a note in the third section of the ikrarnama to the effect that the holders are to continue to enjoy them on the same terms as at present until the abolition of the nurwa, when the full assessment will be levied, or in the case of mortgaged lands till they may be duly redeemed by the nurwadars.

7. For the same reason the alienated numbers in the village of Oondhela, to which Mr. Pedder alludes in paragraph 5 of his Report, No. 16, above quoted, have now been entered as Government, and their full assessment included in the rental of the nurwa. They have in every instance reverted to the possession of the nurwadars, who appear to have commuted the claim of the nominal holders for a yearly money payment or santh. Except in one instance, however, this santh has come to be withheld, and its non-payment is the subject of a suit still pending between the nominal holders and the nurwadars. For the present, therefore, a statement of the nature of the dispute and the numbers affected by it is all that has been entered in the ikrarnama, any definition of the respective rights of the parties being necessarily deferred until the decision of the suit.

8. These are, I think, all the points which appear to require a separate notice in the settlement of the pure patidaree villages. A comparative statement of the revenue derived from them under the

old and new systems is subjoined, from which it will be seen that the assessment has been lowered in every instance:—

No.	Talooka.	Village.	Area in Acres.	Old Phala.	New Phala.	Decrease.	Remarks.
1	2	3	4	5	6	7	8
			A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Mehmoodabad.	Oondhela	346 35	2,497 10 11	1,532 1 0	965 9 11	The areas given are exclusive of Kharabo.
2		Luval	139 31	1,229 3 6	627 7 0	601 12 6	
3		Khandlee	829 33	3,767 5 0	3,321 10 0	445 10 0	
4		Alindra	600 29	4,392 11 0	2,764 7 0	1,628 4 0	
5	Muhoonda.	Thanna Tulput	754 20	3,241 4 3	2,743 0 0	498 4 3	
6		Ulindra	661 23	2,779 15 6	2,589 11 0	190 4 6	
7	Thasra.	Ruttunpoor.....	602 6	2,323 12 0	2,075 7 0	248 5 0	
8		Total....	3,935 17	2,023 14 2	15,653 11 0	4,578 3 2	

9. The tenures of the remaining three villages are of a much more complicated nature. A very full and clear account of them has, however, been given by Mr. Pedder in his Report, No. 16, before quoted, and I will therefore confine myself here to a description of the mode in which the instructions of Government respecting their settlement have been carried out, and the changes thereby involved.

10. In one of these villages, Wudthul, the nurwa had been broken, on the occasion of the general settlement of the Muhoonda talooka in 1862-63, at the instance of the nurwadars themselves, who, however, subsequently obtained the sanction of Government to

its re-establishment. On proceeding to frame a settlement considerable difficulty was experienced in bringing the nurwadars to any unanimous decision respecting the way in which the Government demand was to be met, some of them being in favour of the old phalwanee, and others holding out for payment according to the aggregate survey rental of the numbers included in each share. They were informed that unless they came to some conclusion on this point, their nurwa would not be re-established, whereupon they decided in favour of the old phalwanee. No sooner, however, had the ikrarnama been drawn up in accordance with this decision than the discussion was renewed, and the matter finally resulted in a vernacular order from the Revenue Commissioner directing the retention of the existing senja management.

11. The old nurwa, however, included 603 acres 27 goontas of alienated land, to which the instructions of Government respecting the imposition of a four-anna cess remained applicable. On inquiry I found that, in consequence of a mistake arising from the peculiar manner in which these alienated lands are brought to account in the Government books, the summary settlement had been applied to them in common with other alienated numbers not included in the nurwa, and that the holders had already been served with and accepted notices under the Act. The sunnuds, however, had not been issued, and I therefore explained to the holders that their land, being part of the old nurwa, was specially excluded from the benefit of the Act, and was in fact liable to full assessment, but that, under the recent orders of Government, their possession would be guaranteed to them by sunnud, in return for which concession a cess of four instead of two annas in the rupee of nooksan would in future be levied from them. It does not appear to be the intention of Government that the holders of such lands should be allowed the option of refusing the settlement or demanding an inquiry, and I therefore directed the mamlutdar to proceed at once with the levy of the increased cess, except in the case of numbers not included in the old nurwa, of which a list was furnished to him. The additional income derived from the imposition of the four-anna cess and the

Vide paragraph 26 of Mr. Pedder's Report, No. 16 of 1863, before quoted.

recalculation of the salami in the usual manner will amount to Rs. 416-13-1.

12. In the other two villages, Wuntwalee and Moholel, the old system had been allowed to stand over unaltered, the nurwadars being merely warned that their assessment had been raised, and that the new rates would be levied in full on receipt of the sanction of Government. The principal difficulty connected with the settlement of these two villages relates to the inclusion in or exclusion from the new nurwa of the alienated lands which formed part of the old. The resolution of Government conveys no authority for the exclusion of such lands, and by excluding them the proportionate value of the shares of the nurwa is apt to be disturbed. It appeared, however, both to Mr. Pedder and myself, that when the latter objection could be otherwise obviated it would be better to take the opportunity of excluding all but Government land from the new nurwas, as by so doing their constitution would be greatly simplified, while the holders of guaranteed alienations would be enabled to deal directly with Government, instead of through the nurwadars, of whom, under the new system, they are practically independent. These objects have accordingly been kept in view in the settlements both of Wuntwalee and Moholel severally described below.

13. *Wuntwalee.*—The lands included in the nurwa of this village are of three kinds—the gam muzmoon, or lands held in common by the whole body of nurwadars, the pati muzmoon, or lands held in common by the members of each pati or principal share, and the ordinary nurwa land, of which each nurwadar holds a separate allotment. Under the old system each of these classes was again divided into Government and alienated lands. The salami of the latter, though included in the gross rental of the nurwa, was brought separately to account, and a corresponding deduction had consequently to be made from the quota placed to the debit of each nurwadar. This deduction consisted of three items originating with the three classes of alienated lands above indicated, viz., first, a proportionate share of the salami of the common lands of the whole nurwa; second, a similar share of the

Vide Mr. Pedder's Report, paragraphs 10 to 14.

salami of the common land of the pati; and third, the whole of the salami leviable on account of numbers alienated out of the private share of the particular nurwadar.

14. It will readily be seen that the exclusion from the nurwa of the alienated lands belonging to the gam muzmoon would have no effect on the relative value of the shares, as the nominal value of each would be reduced in the same proportion. This would not be the case, however, with the alienated lands of the other two classes, the salami of which is distributed among the nurwadars in proportions differing in each pati and in each share. The exclusion of these from the nurwa, if coupled with the retention of the existing system of phalwanee, would manifestly be to the disadvantage of those members whose shares had previously included the largest quantity of alienated, and consequently the smallest quantity of Government, land. This difficulty was removed by the consent of the nurwadars to set aside the annas of their phalwanee, and pay in future each according to the aggregate survey assessment of the numbers included in his share. The nurwa was accordingly recast so as to include only the Government numbers, the total assessment of which forms the new rental.

15. Here another difficulty presented itself, viz., how to bring to account the assessment of Government numbers belonging to the gam and pati muzmoon, which were not included in the apportionment of shares. After some discussion it was finally decided to show the details, area, and assessment of the gam muzmoon numbers at the end of the statements of the nurwa in section 2 of the ikrarnama, and of the pati muzmoon numbers at the end of the several patis to which they belong. The total assessment of the gam muzmoon and of the several divisions of pati muzmoon were then distributed among the various sharers in proportion to the amount of assessment for which they were already liable on account of the numbers included in their respective shares. Each member is thus debited, first, with the total assessment of the numbers included in his share; second, with a part proportionate to the amount of the foregoing item of the assessment of the common numbers belonging to his pati; and third, with a similar part of the assessment of the

gam muzmoon; the total of the three being the amount of his contribution to the rental of the nurwa.

16. Setting aside the natural reluctance of the nurwadars to further any settlement involving a heavy addition to their liabilities, every step so far had been taken with their concurrence. One other change, however, was made, viz., the abolition of a cess called ghur bharoo, levied by the nurwadars from dharalas and other residents in their village, to which they objected strongly, on the ground that the cess in question was of the nature of a rent for the use of their own private gubhan, in which Government had no concern. I found, from a shero appended to the kaem khurda, that the old Government demand on the nurwa had been fixed with express reference to this ghur bharoo and to all other sources of income to the nurwadars, a fact quite irreconcilable with the plea set up for its retention. The same cess, moreover, has been struck off in Government villages wherever the survey has been introduced, and as it has also been omitted from the new rental of the nurwa, I saw no reason for permitting its continuance for the benefit of the nurwadars.

17. As far as regards the mutual responsibility of the members, the rules affecting the succession to shares, the mode in which the income derived from the gam and pati muzmoon is administered, and other points connected with the internal economy of the community, the constitution of the nurwa has been preserved unaltered. None of the lands comprised in it are subject to any of the subordinate rights described above, paragraph 4, section 3. At Wuntwalee also the alienated lands of the nurwa had been included by mistake in the application of the Summary Settlement Act. The course adopted with respect to them has already been described (paragraph 11) in the case of Wudthul. The only point which needs any separate notice is the presence of 88 acres 20 goontas of chakriut land among the numbers excluded from the nurwa of Wuntwalee under the new settlement. This land, being held for the general service of the village, has not, of course, been included in the guarantee extended to the rest.

18. The results of the settlement are exhibited in Statement A of the Appendix, from which it will be seen that the increase in the assessment of the Government lands amounts to Rs. 1,626-13-11, and that on the alienated lands, arising from the usual revision of the salami, and the imposition of the four-anna cess, to Rs. 894-12-10, the total increase on account of all lands hitherto included in the nurwa being Rs. 2,521-10-9. Out of the lands included under the head of Suhein Gam Muzmoon in Mr. Pedder's descriptive statement, nine numbers, including 112 acres 30 goontas, assessed at Rs. 231, have been deducted as kharabo, and allotted as standing ground for the cattle of the village. The proportion of the area thus granted to the number (about 4,000) of cattle in the village is rather larger than that usually allowed in the Kaira Collectorate, viz., two acres to every hundred cattle. The nurwadars, however, seemed to attach some importance to the point, and, considering the very large increase in the assessment of the numbers still available for cultivation, the indulgence is not, I think, excessive. Should the numbers allotted be at any time taken into cultivation, the legal penalty of five times the assessment can, of course, be enforced.

19. *Moholel.*—The nurwa of this village, after being several times broken, was finally restored by the Collector of Kaira in Sumvut 1880 (A.D. 1822-23) in the form which, with some modifications introduced seven years later, it retained up to the date of the settlement about to be described. The phalwanee, or distribution of the Government demand, was twofold, or, more correctly speaking, extended only to the balance of the rental after deducting all the salami leviable on account of the alienated lands comprised in the nurwa. The total salami was indeed nominally distributed over the shares in the same manner as the balance on account of the Government lands, every member of the nurwa being debited in the accounts with a share of each, corresponding with the annas of his bhag. Practically, however, each nurwadar was responsible for just as much of the total salami of the village as happened to be on account of numbers included in his share, any difference between the

Mr. Pedder's Report, paragraphs 15 to 20.

amount so leviable and the quota for which he was nominally liable according to the phalwani being adjusted by transfers to or from the khatas of other sharers.

20. At first sight it would appear as though the exclusion of the whole class of alienated land from the nurwa could under these circumstances make no difference in the proportionate value of the shares in the remainder. On inquiry, however, I found that much of the land entered as alienated at reduced rates was held by the nurwadars themselves, and that this circumstance had been taken into consideration in the apportionment of the shares, so that in many instances the proportion of Government land to the quota of assessment was defective unless taken in conjunction with more or less of the alienated land included in the same share.

21. Another objection to the unreserved exclusion of the alienated lands lay in the variety of different tenures included under that head, and in the number of conflicting claims affecting them, which precluded the application of one general rule to all. The Lambhas of Sumvut 1887 referred to by Mr. Pedder in paragraph 16 of his Report, when taken in conjunction with the Tevis Kullumbundi, appear to indicate a threefold division of the alienated lands of the nurwa into naapa, selotia, and purbhara, corresponding, the two former with certain large tracts of land granted in the time of the Moguls for service, or as black mail, to the Puggies and Grassias of the neighbouring villages, and the latter with a number of alienations originally belonging to the senja portion of the village which were included in the nurwa at its re-establishment in Sumvut 1880. The enumeration of the fields belonging to each class is too inaccurate, however, and the difficulty of identifying them too great, to allow of much use being made of this classification for the purposes of settlement.

22. The course finally adopted with respect to the question of exclusion or inclusion was that which appeared most applicable to each of the classes into which the lands of the nurwa resolved themselves in the course of a somewhat detailed inquiry.

(*a*) The whole of the land hitherto comprised under the head of Sirkari has, of course, been retained in the nurwa. A good many numbers in each share have been sold or mortgaged by the nurwadars, and are consequently held free or on a trifling quit-rent. Such cases have been treated in the manner described above, with reference to the precisely similar lands occurring at Khandlee. Another considerable part of the Sirkari lands of the nurwa is cultivated by Koonbees and others possessing a prescriptive right of occupancy. The question of whether the nurwadars have or have not a right to raise the rent upon these tenants is at present on its trial before the Civil Courts. In the meantime the names and holdings of the tenants have been recorded in the ikrarnama, and the nurwadars forbidden to levy more than the rates at present obtaining in the village until their right to do so has been established by decree of Court.

(*b*) Some of the land hitherto entered as alienated has also been transferred to the head of Sirkari, and its full assessment included in the rental of the nurwa. The numbers so transferred may be distributed into three classes as follows :—

I. Numbers which the nurwadars themselves wished to retain in their shares on the ground that they were connected with the apportionment of the Government lands [*vide* paragraph 19]. Out of the numbers pointed out by the nurwadars, however, only such were retained as proved on inquiry to be in their undisputed possession. When any doubt existed on this point, the number was excluded from the nurwa in order to leave the opposite party a fair chance of establishing his claim.

II. Numbers entered as "Chakriut" which were proved by the admissions of the parties concerned to be held for the private service of the nurwadars. In the absence of any instructions on the subject, Mr. Pedder concurred with me in thinking that the numbers in question should not be re-

cognised as alienations, inasmuch as they were granted by the nurwadars in the first instance as a matter of private arrangement, while their tenure partakes rather of the nature of a labour lease, terminable on the non-fulfilment of its conditions, than of a grant in perpetuity. The holders of these numbers were therefore treated as customary tenants, and the terms of their occupancy recorded in the ikrarnama, the full assessment being levied from the nurwadars.

III. Numbers in the possession of the nurwadars but subject, by their admission, to the payment of a kothlee santh to the nominal alienees or their assigns. As Government has decided upon assuming the responsibilities of the nurwadars in the matter of alienations, the most consistent course with respect to their numbers would have been to have entered them as sirkari senja in the names of the actual occupants, and treated with the nominal holders for the santh as for an ordinary cash allowance, only substituting a deduction of four annas in the rupee of its amount for the usual one of two annas. The nurwadars, however, for reasons best known to themselves, declared that they were content to pay both the santh and the full assessment on condition of retaining the numbers in their nurwa. I therefore referred the matter to the recipients of the santh, who also declared that, provided their rights were recorded in the ikrarnama, they preferred dealing directly with the nurwadars to paying four annas in the rupee for the Government guarantee. Under these circumstances I saw no reason for refusing this request of the nurwadars, particularly as by acceding to it both the Government purse and the necessity for a reference to the Alienation Department would be spared.

(*c*) All other alienated lands, including much that is probably santheli, but in which the nurwadars deny the claim of the santh-holders, have been excluded from the nurwa.

23. From the above description it will be understood that the original apportionment of the shares has necessarily been a good deal disturbed by the interpolation of new numbers. This difficulty has been obviated here as in Wuntwalee by the consent of the nurwadars to pay according to the rental of the numbers included in their respective shares, instead of according to the annas of their phalwanee. One other important change has been made in the constitution of the nurwa, with respect to the entry of the names of sub-sharers. Hitherto the names of the principal sharers alone have appeared in the Government books. At the urgent request of the sub-sharers, however, a clause has been inserted in the ikrarnama permitting the sub-division of the larger shares down to the limit of twoannas. As many such sub-shares as could be satisfactorily determined at the time were entered at once, but the disputes of the nurwadars were too numerous and violent to render this measure effectual.

24. The two lapsed shares referred to in paragraph 20 of Mr. Pedder's Report have been re-entered in the names of the representatives of the original holders, on their agreement to be responsible for all lands included in their respective shares, so that the loss on waste lands shall not in future fall on Government. Cultivators who had taken up lands in these shares during the period of their management by Government have been entered in the ikrarnama as customary tenants. Their right will, of course, lapse to the nurwadars in the event of their leaving their fields waste or failing to pay the assessment. The alienated lands in these shares to which Mr. Pedder refers as having been entered as sirkari by order of the Collector, though they still continued to pay the original salami rates, have been treated throughout this settlement as alienated, a fact which will account for the discrepancy apparent between the figures shown for the two shares in question in the Statement B appended to this Report, and the corresponding entries in Mr. Pedder's descriptive table of the nurwa, in which these lands are shown as sirkari.

25. The alienated lands excluded from the nurwa (*vide* above, paragraph 21, sec. *c.*) are of two kinds, ordinary bharkali, and chakriut. The numerous cases of disputed ownership in both classes

made it necessary to spend some time in ascertaining and recording the names of the persons entitled to the preference in the event of sunnuds being granted. It was necessary also to revise the salami of every number, as in the bharkali putrucks previously prepared by this department the whole of the alienated land had been entered as Bhur Akar Salamioon in consequence of the absence of "nooksan" on account of it in the Government books. This absence of nooksan, however, as is shown in paragraph 19 of Mr. Pedder's Report, is one of the peculiarities of the nurwa tenure, and does not indicate that the salami is to be considered equivalent to the full Government demand. I therefore referred to the namoonas for Sumvut 1879, the last year during which the village was administered as senja, and entered only those numbers as bhurakar for which no "nooksan" was shown in that year. In the remainder the salami was recalculated in the usual manner from the existing beegah rates.

26. The ordinary alienated numbers were then subjected to the four-anna settlement. On inquiring into the nature of the chakriut land, however, I found that only a few numbers were still held for service. As a general rule, the village servants are remunerated out of the senja, and those of the numbers now entered as chakriut in the nurwa for which village service is still performed appear to have been among the purbhara alienations included in it in 1880 (*vide* above, paragraph 20). The remainder appear either to have been entered as chakriut by mistake, or, in some cases, perhaps, to have been alienated by the original servant holders. Under these circumstances, I am respectfully of opinion that, in the absence of any instructions of Government, it rests with the Collector to decide which of these numbers should be retained as service lands, and whether the remainder should be resumed by Government or admitted to the benefit of the four-anna settlement. I have therefore appended to the general statement furnished to the Collector a separate list of the chakriut numbers, with notes of any circumstances likely to affect his decision, and of my own opinion, in each case.

27. The results of the settlement are exhibited in Statement B of the Appendix. The assessment on the Government lands has been reduced to the extent of Rs. 257-13-8. This reduction is, however,

more than compensated for by the excess on account of the alienated lands, the total result being an increase of Rs. 903-2-9, exclusive of the salami or the chakriut lands excluded from the nurwa.

28. I have the honour respectfully to suggest that the alienated lands now guaranteed by sunnud and excluded from the nurwas should in future be entered in the Government books as "nurwa noonsunnudioon," to distinguish them from others held under the summary settlement, and also that measures should be taken, either by this department or through the Collector, to procure the necessary supply of forms of sunnuds bearing the signature of His Excellency the Governor.

29. I find that I have omitted to notice, except cursorily in the case of Moholel, the point mooted in paragraph 13 of the Government Resolution, relative to the imposition of a limit to the sub-division of shares. On inquiry I found that no change had taken place of late years in the number or extent of the existing shares, and that, as a general rule, the nurwadars showed no particular desire for any alteration in this respect. In Moholel and also in Thanna Tulput limits of sub-division were imposed at the instance of the nurwadars, in order to provide for the breaking up of excessively large shares. The limit in Moholel was fixed at two annas, and in Thanna at four. the area implied being about the same in both, about nine or ten acres. In Alindra also one of the principal shares which had remained intact was broken up into three sub-shares, but there and in the rest of the nine villages in which the nurwa tenure has been preserved I considered it unnecessary to admit any further sub-division.

I have the honour to be,

Sir,

Your most obedient Servant,

A. C. TREVOR.

APPENDICES A & B.

APPENDIX A.

AREA AND DISTRIBUTION OF THE OLD NURWA.

Distribution of Shares.		Area.					Government Revenue.				
		Sirkari Nos.						Deduct on account of Salami on Alienated Nos.			
Anna value of principal shares.	Number of sub-shares.	Divided lands of the Pati.	Common lands of the Pati.	Total.	Alienated Nos.	Total.	Total Government demand.	Salami on lands belonging to the Pati.	Share of Salami on Gam Muzmoon.	Total.	Balance levied on account of Government land.
1	2	3	4	5	6	7	8	9	10	11	12
		A. g.	A. g.	A. g.	A. g.	A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4	6	312 36	168 14	481 10	181 31	663 1	1,794 1 0	251 8 1	42 13 1	294 5 2	1,499 11 10
4	12	389 25	126 21	516 6	196 28	712 34	1,794 1 1	256 12 0	42 13 1	299 9 1	1,494 8 0
4	12	357 31	88 7	445 38	222 3	668 1	1,794 1 1	281 10 4	42 13 1	324 7 5	1,469 9 8
4	15	424 29	94	518 31	202 21	721 12	1,794 1 1	276 11 5	42 13 1	319 8 6	1,474 8 7
* Gam Muzmoon, or Nos. belonging in common to all four patis.....				*76 21	413 30	490 11	..	..	..	..	..
Total..		1,485 1	477 4	2,038 26	1,216 33	3,255 19	7,176 4 3	1,066 9 10	171 4 4	1,237 14 2	5,938 6 1

Increase in Assessment of Government lands (*see* columns 12 and 15) ..... Rs. 1,626 13 11

Increase in the Survey rates of Salami (*see* columns 11, 18, and 24)..... .. „ 144 2 10

Increase on account of the four-anna cess (*see* column 20)..... „ 759 10 0

Total Increase.....Rs. 2,521 10 9

Wuntwalee.

Results of the New Settlement.												
Old Sirkari Nos. now alone estimated in Nurwa. Area shown in column 5, assessment as below.			Alienated Nos. excluded from Nurwa.									
			Nos. to be guaranteed by Sunnud.						Chakriut.			
Lands belonging exclusively to the Pati, area given in columns 3 & 4.	*Shares of the common lands entered as Gam Muzmoon, area from column 5.	Total Assessment of Nurwa.	Area.	Assessment.	Survey Salami.	Nooksan.	4 Anna Cess.	Total leviable, columns 18 and 20	Area.	Assessment.	Salami	Remarks.
13	14	15	16	17	18	19	20	21	22	23	24	25
Rs. a.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.	
1,756 12	67 14	1,824 10										
1,916 3	87 1	2,003 4										
1,610 14	77 7	1,688 5	1,128 13	4,376 7	1,382 1	2,994 6	750 10	2,132 11	88 20	312 4	..	
1,954 7	94 10	2,049 1										
..	..	..										
7,238 4	327 0	7,565 4	1,128 13	4,376 7	1,382 1	2,994 6	750 10	2,132 11	88 20	312 4	..	

A. C. TREVOR.

APPENDIX B.

Anna value of the original shares.	Area and Distribution of the Old Nurwa.						New Sub-shares entered.	Results of the Lands retained in the Nurwa				
	Government.		Alienated.		Total.			Nos. hitherto entered as Government.		Nos. hitherto entered as alienated, but now shown as Government.		
	Area.	Phalo.	Area.	Phalo.	Area.	Phalo.		Area.	Assessment.	Area.	Old Salami.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
	A. g.	Rs. a. p.	A. g.	Rs. a. p.	A. g.	Rs. a. p.		A. g.	Rs. a.	A. g.	Rs. a. p.	Rs. a.
16	71 34	305 15 7	182 20	244 13 9	254 14	550 13 4	4	71 34	279 4	26 3	71 15 8	113 0
20	83 15	375 8 1	234 9	306 3 5	317 24	681 11 6	5	83 15	321 8	4 38	20 0 7	18 0
7	31 4	133 12 11	74 16	107 2 11	105 20	240 15 10	..	31 4	111 14	5 30	10 15 0	24 0
16	77 29	306 0 5	191 34	244 12 11	269 23	550 13 4	..	77 29	295 8	13 9	28 11 5	46 12
16 as.p.	72 5	305 15 4	175 23	244 14 0	247 28	550 13 4	2	72 5	263 2	14 31	36 14 6	54 8
10 8	47 9	204 0 3	119 0	161 13 6	166 9	365 13 9	3	47 9	181 4	5 11	13 10 9	20 0
10 8	51 7	204 1 5	121 36	161 12 4	173 3	365 13 9	..	51 7	204 2	8 36	27 5 6	31 0
8	37 9	152 11 10	94 6	122 10 10	131 15	275 6 8	..	37 9	135 0	17 33	26 13 11	59 0
4	17 22	76 8 1	45 3	61 3 3	62 25	137 11 4	2	17 22	66 4	7 36	21 2 7	28 4
2	9 23	38 5 7	24 12	30 8 1	33 35	68 13 8	..	9 23	35 12	..	..	..
6	26 31	80 15 1	60 8	91 12 8	86 39	172 11 9	..	26 31	94 12	4 21	1 13 2	16 8
as.p.		**33 13 3**				**33 13 3**						
10 8	45 1	127 14 9	113 37	161 13 9	158 38	289 12 6	..	45 1	175 8	1 8	..	5 8
		76 1 3				**76 1 3**						
Rs.a. 7 15	570 29	2,311 13 4	1,437 5	1,939 9 5	2,007 34	4,251 6 9	16	570 29	2,163 14	110 16	259 7 1	416 8
		109 14 6				**109 14 6**						

Old System.

	Rs. a. p.
Government lands, columns 2 and 3	2,311 13 4
Alienated lands, exclusive* of the Chakriut Nos. shown in column 22.	1,875 5 11
Total....Rupees	4,187 3 3
Increase....	

Moholel.

New Settlement.												
as Sirkari.		Alienated lands excluded from the Nurwa.						Chakriut Nos. referred to Collector for disposal.			Remarks.
Total.		To be guaranteed by Sunnud.										
Area.	Assessment.	Area.	Assessment.	Survey Salami.	Nooksan.	4 anna Cess.	Total leviable.	Area.	Assessment.	Survey Salami		
14	15	16	17	18	19	20	21	22	23	24	25	
A. g.	Rs. a.	A. g.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	A. g.	Rs. a.	Rs. a.		
97 37	392 4	145 39	516 2	241 10	274 8	69 0	310 10	10 18	37 0	17 8		
88 13	339 8	217 5	786 6	427 2	359 4	90 5	517 7	12 6	45 8	35 9		
36 34	135 14	68 26	244 14	103 3	141 11	35 7	138 10	..	..	..		
90 38	342 4	171 37	623 1	238 0	385 1	96 11	334 11	6 28	23 12	6 6		
86 36	317 10	158 33	572 14	258 13	314 1	79 3	338 0	1 39	6 8	1 8		
52 20	201 4	108 2	379 2	141 0	238 2	59 15	200 15	5 27	22 0	10 4	The two last shares having lapsed, Government received on account of them only as much as could be realized by a fixed begotee on the cultivated area, instead of the quota for which they were liable according to the annas of the Phalnee. The difference is shown in black figures.	
60 3	235 2	106 27	367 12	163 15	203 13	51 5	215 4	6 13	22 8	14 12		
55 2	194 0	73 12	267 1	127 5	139 12	35 3	162 8	3 1	11 4	5 4		
25 18	94 8	36 2	125 4	55 1	70 3	17 13	72 14	1 5	4 0	1 12		
9 23	35 12	21 35	72 8	20 4	52 4	13 3	33 7	2 17	8 12	0 15		
31 12	111 4	53 39	192 5	76 7	118 14	29 2	105 9	1 28	9 0	1 4		
46 9	181 0	111 21	395 8	206 9	188 15	47 10	254 3	1 9	4 0	0 15		
681 5	2,580 6	1,273 38	4,542 13	2,059 5	2,486 8	624 13	2,684 2	52 31	194 4	96 1		

New System.	Rs. a.	Remarks.
Government land, columns 9 and 10	2,163 14	* The manner in which the Chakriut lands excluded from the Nurwa are to be treated not having yet been decided, they are excluded from this comparison, and the salami on account of them, amounting to Rs. 64-3-6, deducted from the total of column 5.
Alienated lands retained in Nurwa, cols. 11 and 13.	416 8	
Excluded from Nurwa, columns 16 and 20.....	2,684 2	
Total....Rupees	5,264 8	

Rs. 1,077 4 9

No. 2091 of 1866.

Revenue Department.

To F. S. CHAPMAN, Esq.,

Chief Secretary to Government,

Bombay.

Sir,—I have the honour to submit, for the orders of Government, the papers noted in the margin, relating to the settlement according to the system sanctioned in Government Resolution No. 2481, of the 30th June 1864, of eight out of the nine villages referred to in the correspondence which ended with that Resolution, and of the village of Ruttunpoor in the Thasra Pergunna. The circumstances under which the settlement has not been introduced into the ninth village, Wudthul, are mentioned in the 10th paragraph of Mr. Trevor's report. The nurwadars not being able to come to an agreement on the manner in which the quotas of revenue were to be apportioned among the several shares, my predecessor finally directed that the village should revert to "senja" or "ryotwarree" management.

Captain Prescott to Collector of Kaira, No. 362, dated 21st October 1865, with accompaniments.
Mr. Borradaile to Revenue Commissioner, No. 960, dated 7th November 1865.

2. It will be seen that, with the exception of those of one village, Thamna Tulput, in which the votes were divided, the whole of the nurwadars of the seven villages noted in the margin have preferred to retain the old proportions, by which the quotas of the several shareholders were fixed before the revision in the appointment of the new rentals. The proposal that each sharer should pay the survey assessment on the land actually included in his share, the system of the joint responsibility of all the nurwadars for the payment of the whole rental of their villages being retained, has not found favor; and as any attempt to enforce the latter without the full consent of those concerned would have led to endless disputes, and probably much litigation, and as it is of little

1. Oondhela.
2. Luval.
3. Khandlee.
4. Alindra.
5. Thamna Tulput.
6. Ulindra.
7. Ruttunpoor.

consequence to the State by whom the revenue is paid, the decision to abide by the existing proportions is the best that could be come to. Thus the peculiar constitution of the villages, both as regards the method of payment of the State dues and their internal management, remains intact. It would be more theoretically correct, if the proportions of rental payable by each share could be made to correspond with the amount assessed upon the land contained in it, and where the parties agree it will be advisable to adopt this system, but in all other cases the slight advantage of uniformity would by no means compensate for the disadvantage of the change not being acceptable to the nurwadars.

3. It was directed in paragraph 9 of the Resolution mentioned above that where the nurwadars' own rental was reduced by the survey settlement a proportionate reduction should be made in the payments of "customary" tenants. It appears from the 3rd paragraph of Mr. Trevor's report that these instructions have not been carried out in these villages in the few cases in which such tenants have been met with. In these it would not be advisable to disturb the settlement; but as the point will be found an important one in villages to be settled hereafter, it would be as well that it were again authoritatively decided.

4. Regulation XVII. of 1827 justly lays down the broad principle that prescription confers on a tenant a right to a certain limit to assessment which may have been maintained for a series of years, and the same principle, I conceive, is equally applicable to the case of a landlord in the position of a nurwadar, as long as he desires to abide by it. Hitherto the customary tenant has had the advantage of a fixed rent to pay, whether the nurwadar could have obtained more by letting his land to another man or not. I think, therefore, that in all ordinary cases it would be but fair to decline to interfere with existing arrangements between a nurwadar and a customary tenant, unless the latter could establish in a Civil Court his right to a proportionate reduction of his own rent when his landlord's payment to Government was lowered. In extraordinay cases, which I believe will be found in some of the villages to be settled hereafter where the whole, or nearly so, of the tenants of a village are "custo

mary" from being themselves members of the nurwadars' families, and thus being in reality unrecognized sub-sharers in the nurwa, it will be necessary to interfere; but even in such cases it appears to me we shall only be able to carry out the arrangement contemplated by Government by declining to lower the principal (mooksh) nurwadars' general rental to the pitch of the survey assessment, unless they agree proportionately to reduce their demands upon their quasi sub-sharer, customary tenants.

5. Whilst on this subject I may as well mention that it has struck me as a defect in the record of rights of these customary tenants that it is only provided that their occupancy is to remain undisturbed so long as they continue to pay their customary rent. They have thus by no means the full rights of survey occupants of fields, that is to say, the limit to assessment is a personal right, and not one appertaining to their land. I am myself of opinion that the right is only personal, or rather hereditarily personal; but in case of doubt or dispute hereafter think their position should be clearly laid down in the ikrarnamah.

6. It is presumed that no reduction in the assessment of the villages has been made on account of the recently alienated nurwa lands, in consequence of the alienation of which Mr. Trevor, in the 6th paragraph of his letter, reports that the nurwadars lay no claim to reduction.

7. The proceeding reported in paragraph 7 bears upon the question mooted in the correspondence on which the Resolution of Government noted in the margin has been passed. This Resolution is merely supplementary to the 15th paragraph of No. 2481 of 1864, in which Mr. Ellis's proposals with regard to the settlement of alienated nurwa lands were approved. These instructions have not been carried out in the village of Oondhela, but the alienated lands that have reverted to the possession of the nurwadars themselves have been recorded as Government, and their full assessment included in the rental. I may find it necessary to make a further reference to Government on the general subject, but would respectfully beg to recommend that, as the nurwadars have taken no exception to the

No. 1613, dated 2nd instant, Revenue Department.

opposite course of proceeding in the present instance, the settlement may be allowed to hold good.

8. In the villages of Wuntwalee the complication that would otherwise have arisen in deducting from the quota of each nurwadar, (1st) a proportionate share of the quit-rent payable upon gam-muzmoon, or alienated lands common to the whole village; (2nd) a share of that upon patee muzmoon, or land common to all the sub-shares included in a mooksh-bhag, or principal share; and (3rd) the full quit-rent on all alienated lands belonging to each particular sub-share, has been obviated (paragraph 14 of Mr. Trevor's letter) by the nurwadars consenting to pay according to the aggregate survey rental of the Government lands in the share of each, to the exclusion of the quit-rent on all alienated lands.

9. The method, however, in which these sums on account of quit-rent have been brought to account appears complicated, and might probably in future be simplified by treating the different lands as separate shares in the village. For instance, all the gam-muzmoon lands described above might be in one recorded in the names of the principal nurwadars, and the patee-muzmoon belonging to each patee, or secondary share, in those of the proprietors of that sub-share. The account of each sub-share would thus not be shown exactly in one place, but probably a good deal of confusion in the general village accounts would be saved by the adoption of the plan.

10. The more complicated case of Moholel still remains to be noticed. It will be found from the 20th paragraph of Mr. Trevor's letter that much of the land in the village entered at reduced rates was held by the nurwadars themselves, and that this circumstance had been taken into consideration in fixing the proportion of the quotas of revenue payable by the different shareholders. If the whole of the alienations as they stood had been excluded therefore, and the quotas of revenue fixed according to the existing proportion, an unfairly heavy burden would have been laid upon those sharers who happened to have much alienated and little Government land included in their shares. After an evidently careful and discriminating inquiry, the redistribution of the alienations into real, as entitled to a separate summary settlement, and nominal, as liable

to full assessment and inclusion in the nurwa, has been carried out according to the classification reported in paragragh 22, and the difficulty arising from the disturbance thus caused in the original apportionment of the quotas of the different shareholders has been obviated by their also consenting to pay according to the survey assessment of the lands included in each, instead of their original proportions.

11. The entry of the names of sub-sharers hitherto not customary (paragraph 23), and the re-admission of the two lapsed shares into the nurwa (paragraph 24), together with the subsidiary arrangement by which cultivators who have taken up lands during the period in which these shares have been managed directly by the Revenue authorities have been recognised as customary tenants, and the steps taken to decide the ownership of, and revise the quit-rent on, alienated lands excluded from the nurwa, have all apparently been eminently judicious measures, and may be approved.

12. The Collector will be requested to report the result of his proceedings with respect to the lands referred to in paragraph 26 of Mr. Trevor's report, and to take measures for the issue of sunnuds to the holders of alienated lands in the manner suggested in paragraph 28.

13. The general financial results of the settlement reported will be found under paragraph 8 and in Appendices A and B to Mr. Trevor's report

14. With regard to the question of the limit to be placed to the sub-division of shares, I believe no orders have been as yet issued, as directed in paragraph 13 of Resolution No. 2481 of 1864. The subject will, however, receive attention. At present I am of opinion that, as far as possible, the sub-division of shares recorded in the ikrarnamahs should be final.

15. I had found on a comparison of the ikrarnamahs adopted in this settlement and those in use in the North-West Provinces, to which it is the desire of the Government of India those of the Bombay Presidency should be assimilated as far as possible, that there were omissions in the former which it would be advisable

to rectify, and the submission of this report was delayed pending a reference on the subject to the Superintendent of the Survey. He and Mr. Trevor, however, deprecate any interference with those drawn up for the villages under report, on the ground that any change now would tend to unsettle what had been brought to a satisfactory conclusion after much inquiry and labour. I have, therefore, sent on the present settlement for sanction as it stands, and will submit a separate report on the general question connected with the form in which the ikrarnamahs should be drawn up in future.

16. I cannot conclude this letter without expressing my satisfaction with the patience and discrimination with which Mr. Trevor has gone into and settled the many very intricate questions involved in this settlement, one which I trust will be sufficient to convince His Excellency in Council that no one plan will be found suitable in all cases, and that peculiar circumstances are sure to be found in existence in different villages, to meet which the orders issued mainly on theoretical considerations will require modification before they can be made practically applicable.

I have the honour to be, &c.,

A. ROGERS,

Revenue Commissioner, N. D.

Matheran, 14th May 1866.

Revenue Survey and Assessment.

No. 2942.

REVENUE DEPARTMENT.

Bombay Castle, 17th August 1866.

Letter from the Revenue Commissioner N. D. No. 2091, dated 14th May 1866—Submitting, with his own observations and opinion, communications from the Superintendent Revenue Survey and Assessment, Guzerat, and Collector of Kaira, relative to the settlement, according to the system sanctioned in Government Resolution No. 2481, dated 30th June 1864, of certain Nurwa villages in that Collectorate.

RESOLUTION.—The principles on which the nurwa tenure was founded and the reasons why it should be retained were clearly set

forth by Mr. Pedder when he submitted the plan for the settlement of these villages, which received the sanction of Government on the 30th of June 1864 in their Resolution No. 2481.

2. The Revenue Commissioner N. D. now reports the completion of the settlement, and His Excellency the Governor in Council is gratified to find that Mr. Trevor has conducted it to a close with the same ability with which it was begun by his predecessor.

3. The settlement of the alienated numbers in the village of Oondhela, although not in accordance with the former instructions of Government as pointed out by the Revenue Commissioner, is approved for the reasons given.

4. The introduction in Wuntwalee and Moholel, with the concurrence of the inhabitants, of a system according to which the sum payable on account of each share is simply the aggregate survey assessment of the fields included in that share, is approved. If this system be agreed to by the nurwadars of Wudthal, they may be allowed to resume the management under the nurwa tenure. But if they decline, the orders for managing the village as an ordinary senja one should be finally confirmed.

5. The assessment of Government land in the village of Wuntwalee not included in the apportionment of shares has been equitably adjusted. The settlement officer exercised a sound discretion in abolishing the " ghur bharoo" in that village.

6. The course adopted with respect to alienated lands in Wuntwalee and Wudthal is approved.

7. The difficulties in the way of a satisfactory settlement at Moholel have been ably met, and much diligence and discrimination have been shown in the way in which alienatious of different characters have been classified and settled.

8. The entry of the names of sub-sharers, the re-admission of two lapsed shares into the nurwa, and the recognition as " customary" tenants of those who have taken up land in those shares, while they were under the direct management of the Collector, are all judicious measures, and are approved.

9. The introduction of survey rates has resulted in a decrease of revenue in all the nurwa villages, except Wuntwalee and Moholel. In these two an increase of Rs. 2,521-10-9 and Rs. 1,077-4-9, respectively, or Rs. 4,598-15-6 in the aggregate, is shown. The aggregate loss of revenue in the other villages amounts to Rs. 4,578-3-2. The balance in favor of the settlement appears, from this calculation, to be only Rs. 20-12-4. When, however, the advantages to be gained under a stable system are reckoned in addition, the result is very satisfactory.

10. The ikrarnamah, a record of rights, as drawn by Mr. Trevor, may be adopted. It is in effect the same as in use in the North-West Provinces. Alienated lands guaranteed by sunnud, and excluded from the nurwa, may be entered in the Government books in the manner suggested by Mr. Trevor.

J. KING,

For Chief Secretary to Government.

To THE REVENUE COMMISSIONER N. D.

No. 1789 OF 1868.

REVENUE DEPARTMENT.

To F. S. CHAPMAN, Esq.,

Chief Secretary to Government, Bombay.

Camp Bhosawul, 25th April 1866.

SIR,—I have the honour to submit for the orders of Government, a correspondence that has lately passed between the Superintendent of the Guzerat Revenue Survey and myself on the subject of alienated land in nurwadaree villages in the Kaira Collectorate in the possession of the nurwadars themselves, and the manner in which they should be treated in the settlement now in progress. It certainly appears that the question has not yet been clearly placed before Go-

vernment, and the large extent of land recorded as alienated but held by nurwadars was probably not suspected by the Survey officers themselves until they began to go into the details of the settlement in a greater number of villages than were at first taken in hand. It will be seen from Appendix B that the area of land in this position in Neriad is more than a third of that of the nurwa land, and when it is considered that the settlement has yet to be applied to the purgunna of Borsud, including Napar in which the tenure is very prevalent, it will be seen that the question assumes some importance in a financial point of view.

2. The principle on which it should be decided appears to me to be perfectly simple and evident. It is that as both the old and more recent legislation relating to the tenure has carefully provided against the permanent alienation by the nurwadars of the rent-paying lands of their villages, they are certainly not entitled to any remission of assessment on account of any land which they may have temporarily alienated and subsequently redeemed or otherwise again obtained possession of. Land originally not in the nurwa, but which the nurwadars have bought from private individuals or taken in mortgage, should be allowed the benefit of a summary settlement just as if it had remained in the hands of the original alienees. It was on this principle that it was decided that nurwadars should pay full assessment on all lands to which they did not wish the summary settlement to be applied, in the hope of being able at some time to redeem them, and I presume it was only intended to allow the compromise of a settlement of 4 annas in the Rupee to alienations really in existence.

3. To apply these principles to the cases contained in Appendix A to the Superintendent's letter. Those entered under "*a*" are clearly not entitled to any remission, as they are not real alienations; those entered under *b*, *c*, *d*, *e*, and *g* are probably all entitled to the 4-anna summary settlement, as also those under the first head in *f* in Mr. Sumbhoopursad's proposed settlement. Those under the second head should pay full assessment if the unfair means by which the nurwadars may have obtained possession of them are such as do not admit of a legal remedy being sought by aggrieved parties in a Civil

Court. Major Prescott's anticipated difficulty in making the necessary inquiry does not seem to be apprehended from the confident manner in which the survey settlement officer speaks of the various cases he quotes.

4. In case there should be any delay in the settlement so as to protract it beyond the close of the financial year, I will direct Major Prescott to calculate the assessment of the alienations as they stand at present. I trust, however, that the question will receive the early attention of Government.

I have the honour to be, &c.,

A. ROGERS,
Commissioner N. D.

Alienations.

REVENUE DEPARTMENT.

Bombay Castle, 2nd May 1866.

Letter from the Revenue Commissioner N. D. No. 1789, dated 25th April 1866—Submitting, with his own observations and opinion, a correspondence with the Superintendent Revenue Survey and Assessment, Guzerat, on the subject of alienated land in Nurwadaree villages in the Kaira Collectorate in the possession of the Nurwadars themselves, and the manner in which they should be treated in the settlement now in progress.

RESOLUTION.—The Revenue Commissioner is right in stating that when the former orders regarding the alienations in nurwadaree villages were passed, it was not known that a large number of these alienations were in the hands of the nurwadars themselves.

2. The view taken by Mr. Rogers is, no doubt, theoretically correct. The nurwadars had no right to alienate their nurwa lands, and such alienated lands are liable to full assessment in the event of the nurwa being broken up.

3. But the former orders of Government were passed with the clear knowledge of this liability, and though the alienated lands to

which the previous orders had reference were equally unauthorized alienations, and equally liable to assessment under certain contingencies, yet it seemed expedient to treat such cases liberally; and while refusing them the general summary settlement to which they had no valid claim, Government allowed them the benefit of a 4-anna settlement. A reservation in cases in which the nurwadars insisted on the maintenance of their right to redeem was made because Government could not deprive them of that right; but if they chose to assert it, the reasons for liberal consideration, based as they were on the claims of actual possession, no longer existed, and it was not necessary to allow such holdings the benefit of a settlement which had been conceded to others who were found in enjoyment of the unauthorized alienations.

4. When the nurwadars themselves are found to have recovered possession of lands which their ancestors improperly alienated, they are not, it is true, entitled to the same consideration as third parties. But it must not be forgotten that the alienations are ancient, that they have to some extent been recognized, and further that, as no revenue has been realized from them for a long course of years, it is questionable how far Government would be justified in assessing them till the nurwa tenure breaks down.

5. From these considerations it is preferable to abandon the additional revenue which might be derived by adopting the course recommended by the Revenue Commissioner, and it is better to follow the suggestions of the Superintendent of Survey, who (as well as the Assistant Settlement Officer) appears clearly to be of opinion that much discontent would be excited by an attempt to levy the full assessment on these lands.

F. S. CHAPMAN,
Chief Secretary to Government.

To The Revenue Commissioner N. D.

Alienations.

No. 2734.

REVENUE DEPARTMENT,

Bombay Castle, 31st July 1866.

Letter from the Revenue Commissioner N. D. No. 2145, dated 17th May 1866—Suggesting, for the reasons which he explains, certain modifications in Government Resolution No. 1613, dated 2nd May 1866, regarding the alienated lands found in possession of nurwadars themselves in nurwadaree villages.

RESOLUTION.—In the cases described in paragraph 22 of Mr. Trevor's Report the imposition of full assessment not only facilitated the settlement, but was in accordance with the wishes of the nurwadars. In these and similar cases full assessment should of course be imposed on alienated lands in possession of the nurwadars. The Resolution of Government No. 1613 was intended to apply to cases in which objection might be taken to the levy of full assessment.

J. KING,

For Chief Secretary to Government.

To The REVENUE COMMISSIONER N. D.

No. 1043 OF 1865.

From A. A. BORRADAILE, Esq.,
Acting Collector of Kaira,

To ALEXANDER ROGERS, Esq.,
Revenue Commissioner, N. D.

Kaira Collector's Camp, Kupperwunj, 4th December 1865.

SIR,—I have the honour to forward herewith Report from the Superintendent Revenue Survey and Assessment, Guzerat, containing his proposals for the Assessment of Neriad Talooka.

2. In paragraphs 1 to 7 Captain Prescott describes the talooka, its boundaries, climate, &c.

3. In paragraph 8 he draws a pleasant picture of the very fine Railway feeders from Neriad to Kupperwunj, and from Anund by Bhaluj to the Myhee, and of the advantages they will confer when completed. And in paragraphs 9 and 10 he urges the construction of a tramway on the latter line.

4. These roads were originally ordered to be made by Government, out of what are nominally called Old Local Fund Balances, but which were really items of Imperial revenue. They were laid out, and their construction commenced on the scale of First Class Imperial roads, and were then handed over to the Local Fund Committee, unbridged, unmetalled, embankments unfinished, and in some places the line not even cleared, to be allowed to fall into disrepair.

5. In that state—except some 7 miles which we can just manage to metal this year—they must remain; it would have been far better had they never been commenced; and yet the benefit to be derivable from them, either as roads or with a tramway, would be incalculable.

6. Paragraphs 11 to 20 are devoted to the soil and products, with an interesting account of the cultivation of tobacco, and paragraph 21 to indigo. Paragraphs 22 to 29 relate to the amount of irrigation, the number of markets, the population, &c., and 30 to 39 give a concise history of the district.

7. In subsequent paragraphs notice is taken of the extraordinary inequalities of the old assessment, which Captain Prescott attributes principally to the Punches looking more to the caste and worldly position of the cultivators, than to the value of the soil, and partly to the fact of an indirect taxation of alienated land by very high assessment of sirkaree land held by same owner.

8. He discusses, but does not finally answer, the question of, whether in the case of villages identical in position and facilities of communication, and whose classification is the same, the lower rated ones are to be brought up to the higher, or these to be reduced.

9. I am not in a position, from my short acquaintance with this zillah, and from never having been in Neriad, to take exception to the grouping of villages by the Superintendent, whose experience of Kaira is so great, and in whose judgment I have great confidence. It appears to me to have been determined with care for the interest of Government and the villagers.

10. The question discussed in paragraph 62 is an important one, and would be doubly so, if the cultivation of Neriad were confined to one or two staples, and those the most at present inflated in price. But seeing that not only cotton, but tobacco, cereals of sorts, and the superior description of garden crops, for all which there will ever be a ready market in the country, are grown, it is matter of small concern, in fixing the assessment, whether cotton falls to 7*d.* or not. We may therefore, with, I think, confidence hope, and base our calculations accordingly, that no such general decline in prices will take place as to make the present assessment too heavy.

11. The rice water rates in paragraph 79, and the kussurs on baghayet cultivation in paragraphs 81 and 82, seem to call for no remarks.

12. In paragraph 87 are shown the estimated increases of assessment—

On cultivation .....Rs.	34,281
Waste land	14,532
And on quit-rent on alienated land ..	11,588
Total....Rs.	60,401

which, considering the extraordinary advantages which Neriad enjoys in soil, markets, and means of communication, and looking at the present prices of produce as compared with those ruling when the present assessment was fixed—and how easily this was paid the diagram shows—must be regarded as an almost nominal increase.

I have the honour to be,

Sir,

Your most obedient Servant,

A. A. BORRADAILE,

Acting Collector.

No. 418 OF 1865.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To A. A. BORRADAILE, Esq.,
Acting Collector of Kaira.

Superintendent's Office, Surat, 25th November 1865.

Sir,—I have the honour of submitting proposals for the assessment (on the principles of the Revenue Survey) of the Neriad Talooka of your Collectorate, and request the favour of your forwarding the same to the Revenue Commissioner, N. D., with any remarks you may consider necessary.

Boundaries and extent of district.

2. Neriad is in the centre of the Kaira Collectorate; it is contained in an irregular figure about 30 miles in breadth from east to west, and varying in length north to south from 10 to 14 miles. It is bounded on the north by the talookas of Muhoonda and Thasra, on the east by a few "Mehwasee" villages, and the Myhee River, on the south by the talooka of Borsud and part of the Pitlad purgunnah of his Highness the Guicowar, and on the west by the talooka of Mehmoodabad.

Number of Villages.

3. As at present constituted it contains 88 villages, 73 of which are khalsa. Of these 47 are *senja*, and 26 nurwa.

Superficial area.

4. The superficial area of these 73 villages is 222½ square statute miles, divided by the Survey as under:—

Culturable Lands.	Government.		Alienated.		Total.	
	Numbers.	Acres.	Numbers.	Acres.	Numbers.	Acres.
Dry-Crop	....	53,126·23	....	53,864·34	....	106,991·17
Rice	....	5,101·8	....	4,196·17	....	9,297·25
Garden	....	6,007·20	....	5,922·34	....	11,930·14*
Total....	22,401	64,235·11	26,029	63,984·5	48,430	128,219·16
Unculturable, including roads, tanks, village sites, &c.	1,043	14,284·35	....	....	1,043	14,284·35
Grand Total ..	23,444	78,520·6	26,029	63,984·5	49,473	142,504·11

Rivers.

5. The only river in Neriad is the "Seree," the water of which is very peculiar. It cannot be called brackish, but it holds some deleterious salt in solution, which is very inimical to vegetation. The natives say that it is "chopdoo," and useless for irrigational purposes, as it destroys the fertility of the land over which it flows. This has been described in paragraph 4 of the Muhoonda Report.

Printed Report, page 2.

Appearance of the country.

6. The appearance of the country is most striking, and it is probable that it would be difficult to find a richer looking, or more fertile district in the world. It is generally level, but diversified in parts with slight undulations. The villages themselves are large, neatly built, and in fine order. Noble, umbrageous fruit-trees grow in almost all the lands, and are conserved with the greatest care. The lands of almost all the western and southern villages are closely hedge-bound, and altogether the appearance of the district is most pleasing.

The climate.

7. The climate is very similar to that of the neighbouring district of Mehmoodabad. I find that the fall of rain registered at Kaira—distant

* That is, having a right to water.

about 12½ miles from Neriad—averaged in the 21 years from 1840 to 1861, 32$\frac{39}{100}$ inches. The heat during the months of March and April is at times excessive, but is tempered considerably by the sea breeze (blowing up the Gulf of Cambay), which reaches the southern and western portions of this district.

8. Up to within the last 3 years there were no made roads in Neriad, the deep sandy tracks going by that name having sufficed for the carrying of the agricultural produce of the finest and richest district in the Bombay Presidency. As Neriad is now within 13 hours of Bombay, and an hour and a half of Ahmedabad, by Railway, and very favourably situated, a very fine railway feeder is being constructed, which will eventually connect Central India with this station. Commencing at Neemuch, it runs on to Tintoee, where it divides into two branches, the one under notice coming down to Neriad *vid* Kuppurwunj. A sanction for a bridge over the "Seree"—without which this road would be useless—has been obtained, and the sooner it is constructed the better it will be for this district. The fine village of "Bhaluj" has been connected with the Railway by the feeder from the right or western bank of the Myhee, at Palee, to the Anund Railway Station. This road will be of the greatest possible advantage to the eastern and south-eastern portions of the Neriad District. I think it is to be regretted that it has been decided *not* to lay a tramway on this Railway feeder, as it appears to me to be one of the most important lines in Guzerat, now that the Punch Mahals has become a British Province.

Roads.

9. Starting at Anund, it runs through the important villages noted in the margin, which alone (and without taking the neighbouring country into consideration at all) contain a well-to-do population of 28,308 souls, which is 943 to the lineal mile, the line being only 30 miles from the Anund station to the Myhee. If a tramway were to be laid on this road, and a bridge made over the Myhee at Palee—

Great value of a tramway from Anund.

Name.	Inhabitants.
Bhaluj	2,609
Oomrait	13,419
Dakore	8,000
Thasra	2,987
Ungaria.....	1,293
	28,308

(*a*) The trade of an extensive portion of Central India would be developed.

(*b*) The Punch Mahals (now a British province containing a million acres of most fertile land, a large portion of which is waste) would be thoroughly opened out, capital and population would flow in, and immense tracts of land, now waste, would be covered with corn, oil seeds, sugarcane and tobacco.

(*c*) An immense forest tract would be opened out, and wood and timber depôts might be established along the tramway.

(*d*) It would develope the resources of the Native States of Barria, Santh, and Loonawarra.

(*e*) It would afford a ready means of access for all classes to the great Hindoo shrine of Dakore, which is visited annually by more than 200,000 of Her Majesty's Native subjects.

10. I hope this will not be considered a digression, as the future prosperity of Neriad depends upon the opening out of the Punch Mahals. The redundant population of this and the neighbouring District of Borsud must move eastward very shortly, for all good lands and all of moderate quality are occupied, so any yearly increase in food can scarcely be looked for. A tramway into the Punch Mahals would at once draw out this redundant population, which will never move till the means are brought to its door.

Soil.

11. The soil in this talooka is for the most part rich "goraroo," of the very best kind, very different from the poor sandy lands which are called "goraroo" in the Ahmedabad Collectorate. It is a very fine mould, full of organic matter, and with the help of water will grow anything. The "kiarda," or rice soil, is of two kinds; the best a tolerably rich "bésur," or mixed blackish loamy soil, and *converted* "goraroo." Wherever this rich "goraroo" soil prevails, the fields are enclosed with fine live hedges of the milk bush, noble trees everywhere abound, and all nature seems to partake of the richness of the soil. Universal cultivation, fine villages, and every proof of plenty and comfort are visible to the most casual beholder.

12. Neriad produces all the superior "khurreef" and "rubbee" crops, as well as the ordinary grains of the country.

Agricultural produce.

The "khurreef" ordinary crops consist principally of bajree, pulses, kodra, and other poorer descriptions of grain; and rice and tobacco are also grown as "khurreef" crops.

The "rubbee" consists of wheat, late tobacco, &c.; and the "hurree," or hot weather crop, consists of late joowar, kang, and gram.

13. The "maliat," or superior description of crop, consists of ginger, kusoomba, tobacco, turmeric, and sugarcane.

14. By far the most valuable article of produce is the tobacco, which is the finest grown in this part of India, and seems equal in every respect to the best kinds of Virginia and Manilla produce. It is surprising that people so thoroughly conversant with the rearing and management of this valuable herb, should know nothing whatever of its preparation for the European market. As the Railway now places Neriad within easy distance of Bombay, it is not likely that this state of things will continue. As long as Neriad remained a *terra incognita* it was content to send its tobacco to the markets of Central India, prepared in a rude and unfinished manner. Being now, as regards time, close to Bombay, the people of Neriad must get up their tobacco for the European market, and it is to be hoped that in these speculative days, some men of capital and experience will establish a tobacco manufactory, with machinery and all other necessary appliances for producing cigars and cut tobacco of different denominations. There can be no doubt that the tobacco trade will be the staple of Neriad, and the adjoining talooka of Borsud in a very few years. The Pondicherry tobacco has already taken a place in the home market, and there seems to be no reason for doubting that Neriad could compete with Pondicherry to advantage. The growth of tobacco is not however entirely confined to the district of Neriad. Borsud and Pittad, the neighbouring districts, produce it very largely and equally good in quality.

The Tobacco of Neriad.

Tobacco not confined to Neriad talooka.

15. Tobacco is grown either with or without irrigation. The one is called "peet," the other "korat."

16. The "peet" produces twice as much as the "korat," but the one is very coarse in texture, and only of about half the value of the other in the market.

17. Irrigated tobacco does not require absolutely sweet water; in fact the cultivators say that slightly brackish (bhamloo) water is quite as agreeable to the plant. The "goraroo" land, in which it grows in the greatest perfection, requires ploughing 12 or 14 times over. One acre requires from 34 to 52 loads of manure. It is found that the deeper the land is ploughed the better the tobacco, and the yield depends in a very great measure upon the quality as well as the quantity of the manure. About 13,000 plants will grow in one acre of land. As soon as there has been a heavy fall of rain the cultivation commences. The seed is sown on a well prepared bit of ground, and after about a month and a half the young plants are ready, and are then transplanted. The field is scored across in squares by means of a heavy long-toothed rake, and on each point of intersection a plant is set. The planting out goes on in August and part of September. If no rain falls the plants require watering after having taken root, and from the cessation of the rains, they require constantly watering about every nine days till they arrive at maturity. The tobacco takes about five and a half months to ripen. As soon as it is ripe it is carefully examined and divided into two classes, "kalia," and "jurdo;" the kalia" is cut down, stalk and all, and is laid out to dry. The "jurdo" is left a little longer, and then the leaves are stripped off and placed to dry. The "kalia" tobacco is the most refined portion, and is used for hookas, and made into snuff. The "jurdo" is used for beeries, chillums, and for chewing.

Expenses attending the production of tobacco.

18. Almost all the "kalia" tobacco will probably leave Neriad by railroad for the great markets of Ahmedabad, Baroda, Broach, Surat, Bulsar, and Bombay. The "jurdo" will, as usual, be bought up by Marwar and Malwa dealers, unless it also should become in request in the Bombay market.

19. There are four distinct kinds of tobacco, each of which is divided into the two above-mentioned distinguishing classes—(1) The "Tulubdee," (2) the "Khandeshee", (3) the "Iliachee," and (4) the "Gandees." I believe the two last kinds are not in much favour with growers.

20. Although the cost of producing tobacco is very great, and can only be undertaken by substantial cultivators with capital, yet the profit is very large. An acre of the best and most highly cultivated land will produce, when irrigated, about 104 Bombay maunds of tobacco, and when unirrigated half that number. In the former case the cost of production would be nearly 150 Rupees, including the land tax, and the value of the produce Rs. 390, leaving Rs. 240 clear profit to the cultivator. In the latter case the cost of production, including land tax, would be Rs. 90, while the value of the produce would be Rs. 390, showing a profit of Rs. 300 per acre.

Produce of Tobacco.

21. It is very much to be regretted that the cultivation of indigo has been almost entirely abandoned in this purgunna, as the soil is peculiarly fitted for it. It is generally supposed that the custom fell into disuse owing to the unremunerative prices which the dye* fetched years ago. Had this been the case, the present high price of indigo would induce the ryots to resume its cultivation. I have been told a strange story relative to the abandonment of indigo cultivation, which may or may not be true. It is said that about 50 years ago, a "Maharaj" visited Guzerat, who proclaimed the cultivation of indigo by "Koonbies" to be a great sin (pap), inasmuch as the preparation of the dye caused the death of the minute animalculæ which feed upon the shrub.

The cultivation of Indigo almost abandoned.

The simple "Koonbies" were so impressed with this address, and with the enormity of the sin of taking animal life in a wholesale way, that they at once abandoned the cultivation of indigo, and have not taken to it since.

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* Mr. Mills' Reports, both for 1828 and 1829, notice the falling off in indigo cultivation.

Irrigation.

22. Considering that in almost the whole of the eastern villages of Neriad water is only found at a very great depth from the surface, there is a great deal of irrigation in this purgunna, which contains 811 Government and 658 alienated wells. The irrigated crops are principally tobacco, wheat, sugarcane, and garden produce.

Markets.

23. Being on the line of railway, the principal markets of the Presidency are open to Neriad itself, and all the villages within an easy distance of this, or the neighbouring station of Anund.

Neriad has a very fine market, the best in Kaira, and one of the best in Guzerat; and many of the villages have excellent bazars, where the poorer ryots can, if they prefer it, generally dispose of their produce. A glance at the map will show how very favourably the majority of the villages of this talooka are situated with regard to markets; 2 villages are within 2 miles, 11 within 4 miles, 18 within 6 miles, 14 within 8 miles, 6 within 10 miles, and 22 within 20 miles, of the Neriad station. 17 villages are within 6, 11 within 8, 17 within 10, 11 within 12, and 17 above 12 from the Anund station, and many of these villages are equi-distant from both stations.

Few districts therefore have greater advantages.

Population.

24. It would be difficult to find any agricultural district in the world more densely-populated than Neriad. The 73 villages, including the Kusbo, contain a population of 115,966 souls, or 522 to the square mile. Of these 64,301 are men, and 51,665 women, so that there are 56 men to 44 women. In Belgium, the most densely populated country of Europe, there are 147·2 people to 247 acres, which is at the rate of 380 to the square mile. This fact gives us a correct idea of the extraordinary density of the population of Neriad. In showing the rate of increase of the population—further on, I shall give a few more interesting statistics, and in the meantime will consider the present condition of the people.

Well fed, well clothed, comfortably housed, with all the necessaries of life about them, and an abundance of sweet water, a fertile soil, daily accumulating material wealth, high prices and Railway commu-

nication, the whole community is in a condition of healthy prosperity and comfort, very pleasant to contemplate.

25. This population is almost entirely agricultural, and is composed principally of Koonbies of the Lewa and Kurwa castes, and Coolies of the Tulubda caste, who are gradually getting the status of Koonbies. The other cultivators are Chuwalia Coolies, Rajpoots, and Mussulmans. The proportion of each is shown in the following statement:—

	Men.	Women.	Total.
Koonbies	17,441	12,111	29,552
Rajpoots	1,301	1,080	2,381
Coolie	18,441	15,810	34,251
Brahmin	4,131	3,468	7,599
Wania	2,911	2,416	5,327
Bhat	1,051	808	1,859
	45,276	35,693	80,969
Remaining Hindoos	14,468	12,169	26,637
Total Hindoos	59,744	47,862	107,606
Mussulmans	4,557	3,803	8,360
Total	64,301	51,665	115,966

Agricultural statistics.

26. According to the Survey census, there are 8,607 ploughs in Neriad, which, distributed over the whole male population, gives one plough to every seven persons, or about 39 to the square mile, and about 10 cultivated acres to each plough.

Carts.

27. There are 4,447 carts, which is 20 to the square mile, and one to every (19) nineteen acres of cultivated land. There are altogether 63,284 head of cattle in Neriad; 16,346 are employed in agriculture, and 46,938 are milch cows, buffaloes, and young stock. There are there-

fore 73 agricultural bullocks to the square mile, and about 2 to each plough.

28. There are 36,284 houses in Neriad, of the description noted in the margin. This shows that on the average each house contains about three inmates, so that there can be no inconvenient crowding in any of the towns or villages.

Tiled.....	33,919
Pucka	14
Wattled.....	2,351
Total....	36,284

I have already shown that there are 522 people to the square mile, which is an extraordinary population, but it is still more wonderful to find that there are on the average 163 houses to the same area.

Wells.

29. The number of wells found by the Survey are as follows:—

Government wells, in repair	758
Ditto out of repair	53
Total Government wells	811
Alienated wells, in repair	632
Ditto out of repair	26
Total alienated wells	658
Grand Total....	1,469

There are therefore about seven wells to the square mile. These 1,469 wells have 4,347 "kosses" (or water bags), so there are on the average more than three "kosses" to each well; some of the wells in Neriad are very fine, working from 8 to 12 "kosses."

History of the Purgunna Neriad.

30. The early history of Neriad is not forthcoming. In A.D. 1774, in the Viceroyship of Fukheer-ood-Dowlah at Ahmedabad, Damajee Gaekwar was the Mahratta Prince of Baroda, and during his absence at Sattara, his brother Khunde Row raised a disturbance, which, with the assistance of Fukheer-ood-Dowlah, might have seriously affected Damajee's cause, but being on the alert, that prince returned to

Guzerat, and quieted Khunde Row by giving him the fort of Borsud, and the valuable district of Neriad, and by making him his deputy at Baroda.

31. From 1774 till 1803, Neriad remained subject to the Mahrattas, but on the 5th of June 1803 it was taken possession of by the British Government (under treaty with Anund Row Gaekwar), subject to a payment to Mulhar Row Gaekwar of one lakh of Rupees annually, but Mulhar Row having in the meantime fled from the country, the entire revenue of the district, as then constituted, amounting to Rs. 2,25,000, lapsed to Government.

Former Revenue management.

32. The old Neriad purgunna contained 45 villages only, of which 36 were called "rastee," or superior. This word does not exactly mean that the soil is better, but that the condition of the cultivators is superior. The remaining nine villages were then, as they are now, held on Mehwassee tenure by Kolie Chiefs. These villages are all on the banks of the Myhee river.

33. The subdivision formerly known as the "Bhaluj Tuppa" has since been thrown into Neriad, as also one or two villages from Mehmoodabad, and Muhoondha and Borsud respectively.

34. In searching the Kaira records for detailed information regarding the history of Neriad, soon after it came under British rule, about which time great agricultural depression prevailed, and more particularly when grain contributions were commuted into cash payments, I came upon a report of Mr. Thomas Williams, the then Collector, dated 11th of December 1826, in which he says (paragraph 18):—

> "In the report I had the honour to submit to Government on Neriad, dated 13th of January last, I endeavoured to trace the progress that purgunna has made under our administration, and I now find little to add to the details then communicated."

Unfortunately this report does not seem to be forthcoming, which I much regret.

35. Both before and since the introduction of British rule, the most flourishing villages of this purgunna have been managed under the "nurwa" tenure. During the early part of this century, soon after our rule commenced, several of these villages became "kucha," that is to say, that on account of quarrels and divisions amongst the "nurwadars," the coparcenary was disrupted, and the villages became "senja." They did not, however, remain so for any long period, the original "nurwadars" having, in most cases, petitioned for a renewal of the "nurwa," which was very generally granted.*

* *Vide* Mr. E. R. Mills' Report, dated 10th July 1828, paragraph 16.

36. The "nurwa" tenure, and the manner in which it is hereafter to be continued and preserved, under the Survey Settlement, has been so fully discussed in the correspondence marginally noted, that it is unnecessary I should refer to it in this place.

Superintendent Revenue Survey to the Revenue Commissioner N. D., No. 99, of 25th March 1862, forwarding Mr. Pedder's Report No. 11, dated the 21st idem.

Superintendent Revenue Survey to the Revenue Commissioner N. D., No. 526, of the 31st October 1863, forwarding Mr. Pedder's Report No. 16, dated the 28th September 1863.

Revenue Commissioner N. D. to Government, No. 521, of 26th February 1863.

Ditto ditto No. 858 of 29th March 1864.

Resolution of Government, No. 2481, of 30th June 1864, forwarded to Collector of Kaira, with Revenue Commissioner N. D.'s Memorandum No. 2083, of 7th July 1864.

Collector of Kaira to the Superintendent Revenue Survey, No. 772, of 13th July 1864, and

Superintendent's reply, No. 348, of 18th July 1864.

37. In nearly all the "senja" villages, after the leasing system had been done away with, the Revenue was collected either—

(*a*) On the principle of a division of the produce between Government, either by actual measured division of grain, or by a "kultur," which is an estimate of the Government share of revenue taken while the crop is yet standing, in which case the "grain share" is commuted into a money payment.

(*b*) By (Jinnuswar Begotee) crop rates, or (Jatwar Begotee) caste rates.

(*c*) By "Khatabundy," under which system a very heavy fixed rate was paid by the cultivator for some portion of his "khata" or farm, and a very light rate for the remainder. The amount of the rate fixed on the portion called "veta" was determined on consideration of the caste and circumstances of the cultivator, and whether he was a holder of alienated land or not, for if he *was* a holder of alienated land, the Punches invariably imposed a much heavier rate on the "veta," by which means much of the alienated land has been taxed, indirectly, almost up to its full value, as compared with Government land.*

(*d*) "Phatochas," which is a species of "khatabundy," only the whole of the lands contained therein are assessed at an uniform rate, there being no "veta."

(*e*) Cesses and veros of various denominations.

38. Now as all these different systems of taxation have been very fully described and explained in former reports, it is not necessary for me to take up your time by going over the same ground again, so I will now proceed to describe the progress of the district.

39. I am sorry I have not the data at my disposal for showing in detail the progress of the entire district, but I am able to give a correct comparison between what the condition of 47 villages was in 1823-24, and what it is now, which is quite sufficient for the purpose required. In 47 villages there were in 1823-24, 16,174 houses; there are now 26,316, being an increase in 41 years of 62 per cent. Although ploughs have increased from 5,298 to 5,750 only, which is a little more than 7 per cent., cattle have increased in the same period from 30,356 to 42,147, or 38 per cent.

Government wells in repair have increased from 220 to 322. Government wells out of repair have decreased from 80 to 30; alienated wells in repair have increased from 160 to 196, and alienated

* This "indirect" assessment of alienated land (otherwise held in many cases almost rent-free) is duly considered in the new settlement by imposing on all alienated land included in the "khata," a sulamee equal to the difference between the former amount of the "khata" and the new assessment of Government land, *plus* the commuted cesses on alienated lands.

wells out of repair have decreased from 65 to 14, showing that 138 new wells have been built and 101 repaired.

According to the Survey census, the number of carts in these villages has decreased from 3,048 to 2,737. Although the latter sum may represent the number of these carts actually in the respective villages when the census was made, yet I am persuaded it does not represent the number actually in the possession of the villagers. It so happened that just before the time the census was made, a number of carts had accompanied the Central India Field Force, and the people assert that of these *many never returned home.* At all events, the fear of "wéth" (compulsory seizure), and probably an idea that the numbering of the carts was only preliminary to some new kind of tax, appears to have operated so strongly on the feelings of the people, as to induce them to conceal the real number of carts in their possession. This is the only probable reason I can assign for the *apparent* falling off.

Increase of the population.

40. The population has increased from 62,829 in 1823-24 to 81,638 in 1862-63, or 29 per cent. in 39 years. This is a very small increase indeed, and the cause of it deserves to be closely looked into.

In Europe, the population doubles itself in from 41 to 45 years, and in England in from 48 to 52 years. Of course the early marriages and early deaths of a tropical climate account for the more rapid passing away of each *generation,* but this circumstance does not account for the proportion of deaths being so much in excess of that of births, as it must have been notwithstanding the denseness of the population at the present time.

Proportion of women to men.

41. I have shown that amongst the whole population of Neriad, the proportion of women to men is 44 to 56, but amongst the purely agricultural population, the proportion is much less. Amongst the "Patidars" and "Koonbies," the most peaceful and contented of all castes, there are only 41 women to 59 men. Amongst the Kolies there are 47 women to 53 men.

42. Pride of caste, and position, prevent the Patidars giving their daughters in marriage to any who can possibly be considered inferior in position. I am given to understand that all the nurwa and patidaree villages in Kaira have an anna value put upon them, indicative of the social status of the community. All Patidars and Koonbies are therefore striving constantly to marry their daughters into the most aristocratic villages, regardless of the age of aspiring bridegrooms. This practice is not in itself favourable to the increase of the population, and it is to be feared leads indirectly to female infanticide, for, when the marriage of daughters is attended with so many difficulties, and such ridiculous pride and fear of reproach takes possession of parents, it is no wonder they are led away by fanaticism—it can be called nothing else—and take lessons from their Rajpoot neighbours.

Probable causes of slow increase.

43. Although the population has not increased so much as it should have done in 40 years, still it has increased more in proportion than the cultivation,* proving in theory that all the good land is already cultivated, which is in fact the case.

In Kuppurwunj	in	20	years	it was	71	per cent.
In Thasra	in	20	do.	do.	34	do.
In Muhoonda	in	23	do.	do.	17	do.
In Mehmoodabad	in	23	do.	do.	14	do.

* In Neriad the increase in 20 years was 5 per cent.

44. In the year Sumvut 1901, A.D. 1844-45, 50,766 acres of Government, and 32,833 acres of alienated land,* were under cultivation, making a total of 83,599 acres.

In 1920 Sumvut, A.D. 1863-64, 54,519 acres of Government, and 33,349 acres of alienated land* were cultivated. In all 87,868 acres, so that the increase in 20 years has been 5 per cent. only.†

45. In Sumvut 1901, A.D 1844-45, the collections on Government land amounted to Rs. 2,22,708, and on alienated land to Rs. 80,672, and in 1920 Sumvut, A.D. 1863-64, to Rs. 2,32,097 on the former, and Rs. 82,666 on the latter, which shows an increase of $3\frac{3}{4}$ per cent.

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* Paying Revenue.

† It will be observed that 96 per cent. of the entire culturable area of Neriad is already under the plough, which accounts for the small increase in cultivation.

46. The proportion of land actually cultivated last year in Neriad to the whole arable area was 96 per cent.

47. The average assessment of Government land for the 20 years last past is Rs. 2,26,224, and the average collections Rs. 2,23,979, so that the remissions average a little less than one per cent. Taking the last 10 years of the series, the assessment on the same area averages Rs. 2,32,097, and the collections Rs. 2,31,997, showing that the average remission did not amount to $1\frac{3}{4}$ pies in the Rupee, and was really nominal.

The Diagram.

48. The average realisations per cultivated acre was Rs. 4-4-6, against Rs. 4-1-11 in Mehmoodabad; Rs. 3-9-0 in Muhoonda; Rs. 1-13-1 in Kupperwunj; Rs. 3-0-9 in Thasra.

49. The realisations on alienated land have risen in the same period from 80,672 to 82,666, and the acres cultivated from 32,833 to 33,349, so that the average of sulami or swadeeo paid on each acre of alienated land,* amounts to Rs. 2-7-8, which is a pretty considerable contribution towards the full assessment.

The realisations from alienated land will, in all probability, be greater under the new settlement than by the old system, as the fluctuating cesses, direct and indirect quit-rents and swadeeos, will be commuted into permanent quit-rents under Sections IV., V., and VI. of the Summary Settlement Act, in accordance with the principle laid down in the correspondence marginally noted.

Resolution of Government, No. 2426 of 24th June 1864, on Revenue Commissioner N. D.'s Memorandums Nos. 612A and 707A of the 25th April and 8th May 1863 respectively, on Mr. Pedder's Report No. 3 of the 11th April 1863.

Superintendent of Revenue Survey to Collector of Kaira, No. 356 of 23rd July 1864.

50. There is a very general impression that Neriad has been much more highly assessed under the old system than the neighbouring districts. Some villages may have been, but considering the decided superiority of the soil, the denseness of the population, its favourable situation as regards markets, and the very superior skill

* Paying Revenue.

of the cultivators, this is most certainly not the case as regards the majority. No doubt a few of the *Nurwa villages* may have been a little pressed in hard times,* but I do not hesitate to say that the average rate of assessment is undoubtedly low in these days of prosperity, and (considering the very great advantages the Railway has given the district) much lower in proportion than those of Mehmoodabad, Muhoonda, and Thasra were before the revision.

51. So far back as 1828, Mr. Mills, in his Jummabundy Report, paragraph 12, says (in alluding to the revision of assessment of Kaira generally), "I have reason to hope that there are now but few villages that are assessed too highly, besides those now under consideration." About this time Mr. Mills reduced the jumma in several nurwa villages, including the "patees" of the Neriad cusbo; and in 1833-34 Mr. Prescott reduced the jumma in 12 nurwa villages from Rs. 90,280 to Rs. 74,536, or Rs. 15,744, so that the nurwadars are not paying at this moment nearly so heavy an assessment as they were in A.D. 1832.

52. There is, however, a considerable difference in the condition of some of the eastern and north-eastern villages of Neriad, particulary those in the immediate vicinity of the Myhee, as compared with the western and southern villages. The population is poorer, the climate is more feverish, markets are more distant, communications less facile, and their whole condition and circumstances inferior in every way. Having last year assessed villages in Thasra in every way similary situated and circumstanced, we have a good guide to suitable maximum rates in these more remote villages of Neriad. There is very little doubt that the assessment of Neriad will bear raising considerably.

53. It is true that the District contains 40 per cent. of alienated land, and it is possible that in many cases where the occupant of

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* 36 years ago (11th of December 1826) Mr. Williams, then Collector, writes—"The body of the landholders (Nurwadars,) are poor. According to a statement framed with great care, out of a total of 87 Nurwadars, eleven are in good circumstances, thirty-six are in middling, though in a great measure dependent on the produce of the season, and forty live in a state of poverty, with means just sufficient to preserve their cultivation." What a change in these 36 years!

Government and alienated land is one and the same person, the assessment of his Government portion has been raised considerably by the Punches, on account of his position as an alienee, and these considerations have tended to the derangement of the entire system of assessment in the Kaira Collectorate.

54. The extraordinary inequality of the old assessment in this district is even more striking than we found it in Matur. You will observe from the accompanying statement that the average dry-crop rate of assessment varies in different villages from Rs. 14-11-7 to Rs. 0-13-10, notwithstanding that the soil and climate is very nearly identical.

55. This is the work of the Punches, who looked a great deal more to the skill and ability of the cultivators than to the capabilities of the soil cultivated, which is still further proved by observing the striking discrepancies in the average rates of different kinds of soil in the same village, in which we often find the average rice and garden rates as low or lower than the dry crop.

56. Now, it will be admitted that when the average classification of two adjoining villages is exactly the same (say 13 annas), and the position of the two villages as regards markets, facilities of communication and climate identical, it is rather startling to find that the old average dry crop rate of one is Rs. 11-1-9, and the other Rs. 2-7-0. Are we in these good times to pull up the Rs. 2-7-0 village at one fell stroke to Rs. 11-1-9? or are we to pull down the one to say Rs. 6, and raise the other to the same standard, or what are we to do?

57. It is quite clear that in one case we should ruin a village which is in no way prepared for such a sudden rise, and in the other we should throw away revenue which, through ages of low prices and many a bad season, has been paid by the well-to-do Koonbies and Patidars without a murmur.

58. I do not pretend to argue for one moment that the Tulubda Koolies of Neriad are not nearly as well able to pay a high rate of assessment as the Patidars and Koonbies; and assuming that they are, I have not made any allowances in my present grouping on account of the lower assessment they are now paying; but, you will

observe, that in a few instances a very great and sudden rise in the assessment is the result, and I would beg your attention to the 13th and following paragraphs of the late Revenue Commissioner's letter to your address, No. 368 of the 7th of February 1863, in which this difficult subject is duly weighed and considered.

Page 39 of printed Report on Introduction of Revised Rates into Matur and Muhoonda.

59. It may not be out of place if I quote a few paragraphs on this most important subject from my Report on the Assessment of the Talooka Bardoli of the Surat Collectorate, for this is the real and main difficulty we have in introducing the revised assessment all over Guzerat:—

> "It is quite clear that the soil of a village, inhabited by very poor people, may, in its normal state even, be very superior, and that in a village inhabited by agricultural capitalists, it may be very inferior. Our classification *shows* and *allows* for this. But no classification in the world will provide for peculiarities of revenue management, customary tenure, or caste rates of assessment, and if we go blindly according to a plan which we are pleased to call principle, and in fixing the maximum rates of villages make no allowances whatever for the condition of the inhabitants, we do harm instead of good."

Paragraph 35 Bardoli Report.

I feel confident that this subject is well worthy your best consideration, and if you should consider that any of the Koolie villages in Neriad are raised too much by the rates proposed, I hope you will do me the favour of pointing them out to the Commissioner. I must say I think the proposed rates are in no case too high considering the prosperity of the Koolie population, but I, as an Assessing Officer anxious to make the best of my settlement, may be too sanguine.

60. I think there can be no doubt whatever that the condition and prospects of the agricultural population of Guzerat has improved more rapidly within the last 10 years than that of any other section of the community, and is, at the present moment, in a state of extra-

ordinary prosperity.* The serious and important question, as to whether this state of things will continue, is always arising to perplex the minds of Assessing Officers.† That a new era has opened upon India, and that high prices will continue, and be maintained, is my fixed opinion.

61. The facilities which railways give to the distribution of labour and wealth, the immense extra absorption of the precious metals which they indirectly cause, the increasing demand for silver and gold for ornaments among all classes will largely increase the importation, and this extra importation, even if coined, will not long remain to swell the circulating medium, but will quickly go into the

* So far back as July 1828, Mr. Mills, the Acting Collector, makes the following remark in reporting on this part of the country, and speaking of the substantial cultivators; he says (paragraph 25): "The large sums that have been, and still are annually expended in repairing and building wells, certainly argues no defect in either capital or enterprize on the part of the farmers, and I may safely venture to assert that there is no species of agriculture, however expensive or laborious, for the produce of which there is a ready market, that is in a general point of view beyond their reach." If it were so in 1828, what is it in 1865?

† Although I am unable, after a careful search of the records, to discover any indication of real poverty in Neriad, except that the 12 Neriad villages above alluded to were over-assessed, and though the reports as a rule abound with evidence of the general prosperity of the district, yet Mr. Mills' Jummabundy Reports for 1832-33 and 1833-34 give a most dismal and disheartening account of the state of the ryots and revenue, in some parts of the Kaira Collectorate. I must confess that I attribute this sudden change in part to the influence of Patels, who had lately been deprived (by the abandonment, in a great measure, of the system of leasing) of profits which had been theirs, almost hereditarily, from time immemorial. It is impossible, in any other way, to account for the sudden change in the condition of a whole collectorate between the years 1828 and 1833, admitting even that the seasons were bad, and that agriculture was in a state of temporary depression. I merely mention this, in passing, in order that it may be seen I have had the fear of a chance of a sudden depression before my eyes, and that I have not fixed the rates I now propose without due consideration.

It must be born in mind, that when Mr. Mills wrote this report, Guzerat was almost "*terra incognita.*" Then the mass of ryots were in debt, and lived from hand to mouth. Life and property were most insecure; and our rule was in its infancy. Now the people of Guzerat are better off than those of any other province on this side of India. A Railway traverses their country from one end to the other; roads are being opened out daily, so that in a short time the markets of the whole of the Presidency will, so to speak, be brought to their very doors.

insatiable smelting pot of the town and village "Sonars" (as the millions received in this province in payment for cotton have already gone), to increase the material wealth of the people.

62. It is quite possible that the present *famine* prices will not be long maintained, but even if cotton sinks to 7*d.* in the Liverpool market (below which price I do not believe it will be remunerative to the Guzerat ryot), prices of bread, corn, and raw produce, will, in all probability, stand fixedly at nearly three times the amount they respectively were, when the assessment, now under revision, was imposed.

63. Looking at this, I think the general pitch of assessment of the whole district of Neriad may be raised about 15 per cent. on actual cultivation.

64. Before referring to the maximum rates, and the grouping of the villages, I will explain the plan upon which the accompanying statement* has been prepared, and as the greater portion of the land in Neriad is cultivated, and the quantity of culturable waste included in Survey Numbers small, I hope the estimate it contains will turn out to be tolerably correct.

* *N. B.*—Vernacular Statement, not printed.

65. *First*—The collections of Sumvut 1920 on each denomination of land are divided by the area in acres (reduced from beegahs) of that denomination cultivated that year. This gives the average rate (columns 4, 11, and 33).

Explanation of Statement.

This average rate is applied to the acres of each denomination of land, inclusive of péta-pudtur, shown as cultivated in the registers, and gives the assessment of that area *according to the old rates. Vide* columns 5, 12, and 24, to compare with columns 10, 23, and 29, which show the assessment of the same area according to the proposed Survey rates.

In juxtaposition columns 6, 13, and 24, the actual collections on each description of land in 1921 are shown, so that at one view the changes caused by new rice and garden lands hitherto assessed at dry crop rates, which have been assessed by the Survey under their proper denominations, become apparent.

66. This, it may be observed, is the only possible way in which anything approaching a correct comparative estimate can be framed, for the denomination of land has so much changed since the former assessment was imposed, that where one acre of land is entered in the village books of that day as rice or garden, there are probably 10 now, so before any estimate at all can be made of the probable effect of the proposed rates, it is evidently necessary that the assessment of the area of each denomination of land, not as shown in the village books, but as recently recorded by the Survey, should be shown both according to the *old* and *new* rates, as well as the actual realisations, according to the old system.

67. But even this comparison is *very* faulty, because the beegah of cultivation as shown in the Tullatee's books, is always somewhat larger than the measured beegah, and consequently the average rate calculated from the *measured* beegah is heavier than the real average rate.

68. Again, in some cases, it has been necessary to exclude cesses from the realisations upon which the average rate has been calculated, as it is quite impossible to determine, in anticipation of the settlement, what proportion of them is incident to Government, and what to alienated lands.

69. It will be observed that in the 26 nurwa villages noted in the margin, a comparison between the old and proposed assessment of each description of muzmoon land is shown in detail, and that the old assessment of the nurwa is shown in the lump only. The "nurwa" being a lump assessment according to the old system, no details are forthcoming, but the new proposed assessment is shown in detail.

Neriad Cusbo.

1	Chuklasee Patee.	14	Trunol.
2	Kakurkhar Patee.	15	Bhoomel.
3	Ulad Patee.	16	Rasnol.
4	Ruttonjee Patee.	17	Labhoovel.
5	Lukhawar Patee.	18	Ore.
6	Heerjee Patee.	19	Ujurpura.
7	Cheekhodra.	20	Koonjrav.
8	Peeplug.	21	Kasur.
9	Dubhan.	22	Wurtal.
10	Suloon Tulpud.	23	Khumbholaj.
11	Sarsa.	24	Punsora.
12	Nursunda.	25	Bhurora.
13	Chuklasee.	26	Lingra.

70. As the assessment of these villages will be made on the principle laid down in the correspondence* ending with the Government Resolution No. 2481 of the 30th of June 1864, and as the settlement of each village will be reported on in detail after completion, it is not necessary I should say anything on the subject now, but I may observe, that it is impossible to show with any degree of accuracy what the sum of the new assessment of the nurwa of many villages will really be, and the only guide as to the suitability of the rates proposed is the muzmoon land, which, for this reason, is shown separately in the statement.

* *Vide* correspondence noted in the margin of Superintendent's letter to the address of the Collector of Kaira, No. 362 of 21st October 1865, quoted before in paragraph 36.

71. The reason is that lands nominally alienated (nurwa nukroo) are comprised in the nurwa, and till the settlement is made according to the provisions of the Resolution of Government quoted above it is quite impossible to say how much of these lands will be continued in the *new* "nurwa," and how much will, after inquiry at the settlement, be shown as—

(*a*) Girania (nurwa-noo-sunundee), the owners of which will be granted sunnuds by Government guaranteeing permanent alienation, if the nurwadars consent on payment of 4 annas in every Rupee of alienation, or—

(*b*) If the nurwadars do not consent (hoping at some time to pay off the mortgage), the assessment of these lands will be levied in full from the nurwa share to which the land belongs, without reference to the holder of the land, who will receive no guarantee, but will not be assessed by Government.

(*c*) All other lands, not sirkaree, nurwa, or muzmoon, of whatever denomination held, will pay a sulami of 4 annas in every Rupee of alienation; the holders will receive sunnuds from Government, and the land will be entered as "nurwa-noo-sunundee."

72. To make my computation of the estimated new "nurwa" alike in *all cases*, "nurwa" lands entered as alienated have been *included* in the estimate of the new "nurwa."

Explanation of Statement continued.

73. Column 3 gives the percentage of alienated land in each village, column 7 the average classification annas of dry crop soil, column 8 the maximum rate, column 9 the average rate, and column 10 the rental of land shown as such in the Registers.

Column 14 gives the average soil classification annas of rice land, column 15 the maximum rice soil rate, column 16 the average rice soil rate, and column 17 the assessment of soil at that rate. Column 18 gives the average anna classification of water, column 19 the maximum water rate, column 20 the average water rate, and column 21 the assessment of water at that rate. Column 22 gives the total assessment of rice, soil, and water combined. Column 26 gives the average classification annas of bagayut soil, column 27 the maximum dry crop rate, column 28 the average, and column 29 the assessment of soil at that rate. Column 30 is an *estimate* of the well kussur, made the same as the soil assessment, which being doubled in column 31, gives the estimated assessment of bagayut land. Column 32 gives the total assessment of the area shown as cultivated in the Registers, including péta-pudtur, according to the old rates. Column 33 gives the assessment of actual cultivation for the year Sumvut 1921, *i.e.* 1864-65 A.D.

Vide paragraph 65.

Column 34 gives the 10 years' average assessment of each village according to the old system.

Column 35 shows the proposed assessment of land (entered as cultivated in the Registers, inclusive of péta-pudtur) according to the Survey system.

Column 36 shows the proposed assessment of waste lands, and column 37 the entire survey "kumaul," or assessment of cultivated and culturable waste lands.

74. The assessment of the Mehmoodabad Talooka on the west side, and Muhoonda and Thasra on the north side of Neriad has been revised by the Survey, and affords good data to guide us in determining the maximum dry crop rates to be imposed in Neriad.

Assessment of the Districts bordering on Neriad.

The highest maximum in Mehmoodabad is Rs. 4-12 0, and the lowest Rs. 4.

The highest in Muhoonda Rs. 4-8-0, and the lowest Rs. 2.

The highest in Thasra Rs. 4-12-0, and the lowest Rs. 1-8-0.

75. I have before pointed out that almost all the villages of Neriad have great facilities for disposing of their produce, either in the several large local markets, or, if high profits are looked for, in the great markets of the Presidency, which are brought within reach by the railway, and it is clear that the average maximum should be greater in the larger portion of the villages of this talooka than in either Mehmoodabad or Thasra. A few poor villages close to the Myhee have to be specially considered.

The grouping and the rates.

76. The villages have been grouped with reference to their local markets, and railway communication, by dividing the district into 8 classes, and the maximum dry-crop rates range from Rs. 6 in the best situated, to Rs. 3-8-0 in the worst situated, of the eastern villages.

1st Class—7 Villages.

Maximum Dry-Crop rate Rs. 6.

77. The seven Paties of which the Cusbo Neriad is composed, have been put into the 1st Class. They are of course the best situated villages in the whole Kaira District. They have the advantages of a large market, the whole of the manure of a thickly populated town, direct Railway communication, good climate, excellent water, and, in addition to these, command the retail trade of vegetables and garden products.

1 Chuklasee.
2 Kakurkhad.
3 Ulad-patee.
4 Ruttunjee-patee.
5 Lukhawad-patee.
6 Heerjee-patee.
7 Keeledaree-patee.

2ND CLASS—4 VILLAGES.

Maximum Dry-Crop rate Rs. 5-8-0.

78. I am of opinion that, for many reasons, the kusbo should have a maximum rate at least eight annas higher than any other village, and have consequently imposed a maximum of Rs. 5-8-0 on my second class of villages. Only 4 villages come into this class, 2 being within 2 miles of Neriad station; the 3rd, Bhaluj, a very fine market village on the high road between Anund and Dakore, can well bear this rate, at which it will be somewhat lowered; and Cheekhodra, which is within 4 miles of Anund.

1 Doomral.
2 Peeplug.
3 *Bhaluj.
4 Cheekhodra.

3RD CLASS—13 VILLAGES.

Maximum Dry-Crop rate Rs. 5-4-0.

The next group, containing 13 villages, within 4 miles either of the Neriad or Anund Railway stations, have a maximum rate of Rs. 5-4-0; Sarsa, a very fine village, within 8 miles of Anund, is also put into this class, as it will well bear the rate.

1 Toondel.
2 Dubhan.
3 Kumla.
4 Peeplata.
5 Keriavee.
6 Gootal.
7 Phutepoor.
8 Suloon Wauts.
9 Suloon Tulpud.
10 Mureera.
11 Beelodra.
12 Samurkha.
13 Sarsa.

4TH CLASS—16 VILLAGES.

Maximum Dry Crop rate Rs. 5.

The villages contained in the next group are within 6 miles either of Neriad or Anund, except Trunol, which is 8 miles, and the maximum Rs. 5.

1 Bhoomel.
2 Nursunda.
3 Bamnolee.
4 Mehmedpura.
5 Akhrol.
6 Mitral.
7 Davra.
8 Hathnolee.
9 Seelor.
10 Kunjora.
11 Chuklasee.
12 Borianee.
13 Labhoovel.
14 Bedhwa.
15 Trunol.
16 Rasuol.

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* *N.B.*—Bhaluj seems to be an exceptionally prosperous village, and its gradual progress is mentioned as far back as the years 1827 and 1828. *Vide* Mr. Mills' Report of the 23rd July 1829, paragraph 21.

5TH CLASS—15 VILLAGES.

Maximum Dry-Crop rate Rs. 4-12-0.

All the villages of this group, with the exception of "Ore," which is one of the finest and richest villages in Neriad, are within 8 miles of either the Neriad or Anund Railway Stations.

1 Wuletwa.	6 Koonjrav.	11 Budapura.
2 Wurtal.	7 Surdarpura.	12 Ore.
3 Alinjra.	8 Rahatulav.	13 Seelee.
4 Urera.	9 Kasur.	14 Soorasamul.
5 Dwarkapura.	10 Ujurpura.	15 Chulalee.

6TH CLASS—9 VILLAGES.

Maximum Dry-Crop rate Rs. 4-8-0.

The villages of this class with one exception are within 10 miles either of the Anund or Neriad stations. Punsora is about 12 miles distant, but will be lowered about Rs. 800 at the present rate.

1 Khumboluj.	4 Jakhla.	7 Dhoolee.
2 Khankooa.	5 Tarpura.	8 Dagjeepura.
3 Phutepoor.	6 Meghwa.	9 Punsora.

7TH CLASS—6 VILLAGES.

Maximum Dry-Crop rate Rs. 4.

The villages of this class are generally much poorer than any we have had to deal with. The climate is not so good, and Railway communication is far distant. These villages are certainly not so well situated as some of the villages of Mehmoodabad and Muhoonda, which have the same maximum rate, viz. Rs. 4.

1 Wunsole.
2 Khanpoor.
3 Lingra.
4 Gungapura.
5 Soondulpoor.
6 Bhurora.

8TH CLASS—3 VILLAGES.

Maximum Dry-Crop rate Rs. 3-8-0.

These are three very remote villages, which will not bear a higher rate than Rs. 3-8-0. Khakhunpoor is inhabited by Puggees, and is a miserable village composed of a few huts, and having

1 Khakhunpoor.
2 Dhooleta.
3 Soorelee.

scarcely a tree near. The soil is good, but the people are bad cultivators, and cannot make the most of it. Soorelee and Dhooleta are inhabited by Puthans, who are not good cultivators. Both villages are wretched, and being very near the Myhee, the water is found at a very great depth from the surface—not much less, in fact, than 100 feet.

The rice water rate.

79. The maximum rice water rate has, as a general rule, been fixed one Rupee less all round than the soil rate. For convenience I have calculated the maximum rice water rates at 16 annas of classification, but they run up to 24 annas; consequently the highest rate imposable, soil and water combined, is in the 1st class villages (Rs. 6+7-8-0=) Rs. 13-8-0, but the water classification is low, in consequence of the supply being only scanty, and brings down the average of rice in the first class villages to Rs. 7-11-6 per acre.

80. I have estimated the rental of garden lands watered from permanent wells at double the soil assessment, as the exact figures cannot be given till the "kussur" imposable on each well shall have been worked out, after examining the capabilities of each.

81. As I estimate that a sweet well working one koss nine hours a day can irrigate 3½ acres only in Neriad, the staple being tobacco, I propose to make my highest "kussur" Rs. 24-8-0 for a first class one "koss" well, which is at the rate of Rs. 7 an acre for water. According to this scale the highest rate imposable, soil and water combined, will be Rs. 13 an acre in 1st class villages, on land watered from first class sweet wells, and the lowest Rs. 7-12-0.

82. Brackish water is quite as good, if not better, for tobacco than sweet water, but as its constant use must tend to deteriorate the soil slightly, the highest "kussur" impossable on a one koss well of this water in first class villages, will be Rs. 22-12-0, and the lowest Rs. 1-10-0, which is at the rate of Rs. 12-8-0 per acre (soil and water combined) for the best, and Rs. 7-10-0 for the worst wells.

	Classes.			
	1	2	3	4
Maximum ..	24·8	22·12	19·4	14·0
Minimum....	1·12	1·10	1·3	1·0

83. The scale by which the "kussur" is calculated, is divided into four classes, the maximum area irrigable in nine hours is fixed at $3\frac{1}{2}$ acres, and the minimum irrigable by a well capable of working two hours a day only a quarter of an acre.

84. There is no "Bhatta" or "Dhekooriat" land in Neriad.

85. The following abstract of the Comparative Statement shows the results of the proposed Rates :—

ABSTRACT

OF

COMPARATIVE STATEMENT.

Class.	Nature of Tenure.	OLD SYSTEM.			SURVEY SYSTEM.			
		JERAYUT.			JERAYUT.			
		Old Average Rate.	At that rate, Rental.	Actual Collections 1921.	Average Class Annas.	Maximum Rate.	Average Rate.	At that rate, Rental.
1	2	3	4	5	6	7	8	9
1	Muzmoon Nurwa Total	4 11 8 ..	3,035 ..	2,934 ..	13 7 13 11	6 0 6 0	5 1 6 5 3 6	3,307 11,917 15,224
2	Muzmoon Nurwa Total	5 8 5 ..	8,292 ..	7,947 ..	14 1 13 4	5 8 5 8	4 13 5 4 9 4	7,233 5,106 12,339
3	Muzmoon Nurwa Total	4 4 2 ..	13,552 ..	15,285 ..	13 8 13 10	5 4 5 4	4 7 9 4 8 7	14,292 17,150 31,442
4	Muzmoon Nurwa Total	3 8 11 ..	17,611 ..	18,590 ..	12 11 13 10	5 0 5 0	4 0 7 4 5 2	19,910 19,501 39,411
5	Muzmoon Nurwa Total	3 8 1 ..	14,150 ..	15,473 ..	13 7 13 3	4 12 4 12	4 0 6 3 14 11	16,259 29,093 45,352
6	Muzmoon Nurwa Total	3 6 8 ..	13,458 ..	12,488 ..	12 2 13 9	4 8 4 8	3 6 9 3 13 10	12,909 10,735 23,644
7	Muzmoon Nurwa Total	2 10 9 ..	9,393 ..	9,546 ..	11 4 13 10	4 0 4 0	2 13 4 3 7 4	10,001 7,846 17,847
8	Muzmoon	1 15 8	4,608	4,240	11 1	3 8	2 6 9	5,661
	Muzmoon Nurwa Total	3 7 10 ..	84,099 ..	86,503 ..	12 8 12 4	.. ..	.. ..	89,572 1,01,348 1,90,920

N. B. –In this Statement only the words "Nurwa" and "Muzmoon" are used, as the

OLD SYSTEM.			SURVEY SYSTEM.			
RICE.			RICE.			
			Soil.			
Old Average Rate.	At that Rate, Rental.	Actual Collections 1921.	Average. Class Annas.	Maximum Rate.	Average Rate.	At that Rate, Soil Rental.
10	11	12	13	14	15	16
4 11 11	643	197	13 8	6 0	5 2 0	446
..	..	..	13 6	6 0	5 1 0	2,013
..	643	197	..	..	..	2,459
6 7 4	871	595	13 6	5 8	4 10 3	620
..	..	..	13 0	5 8	4 7 6	1,180
..	871	595	..	..	..	1,800
6 4 1	5,554	3,331	14 2	5 4	4 10 4	3,851
..	..	..	14 2	5 4	4 10 4	1,227
..	5,554	3,331	..	..	..	5,078
4 4 8	1,481	987	14 0	5 0	4 6 0	1,521
..	..	..	14 6	5 0	4 8 6	1,913
..	1,481	987	..	..	..	3,434
3 7 6	2,589	1,571	14 0	4 12	4 2 6	3,062
..	..	..	13 2	4 12	3 14 6	1,817
..	2,589	1,571	..	..	..	4,879
4 2 1	1,292	1,146	12 0	4 8	3 6 0	1,219
..	..	..	13 2	4 8	3 11 3	575
..	1,292	1,146	..	..	..	1,794
3 9 4	1,044	507	13 6	4 0	3 6 0	982
..	..	..	13 6	4 0	3 6 0	777
..	1,044	507	..	..	..	1,759
1 7 1	117	5	13 4	3 8	2 14 8	180
4 11	13,591	8,339	14 0	..	..	11,881
..	..	..	13 8	..	..	9,502
..	13,591	8,339	..	..	..	21,383

SURVEY SYSTEM.					OLD SYSTEM.		
RICE.					BAGAYUT.		
Water.							
Average Class Annas.	Maximum Rate.	Average Rate.	At that Rate, Water Rental.	Total Rental.	Old Average Rate.	At that Rate, Rental.	Actual Collections 1921.
17	18	19	20	21	22	23	24
8 5	5 0	2 10 1	231	677	8 1 10	1,458	1,433
8 6	5 0	2 10 6	1,063	3,076	..	..	..
..	..	..	1,294	3,753	..	1,458	1,433
6 1	4 8	1 11 4	230	850	8 6 1	1,178	567
4 9	4 8	1 5 4	360	1,540	..	..	..
..	..	..	590	2,390	..	1,178	567
7 2	4 4	1 14 5	1,524	5,375	8 2 9	5,297	3,676
7 4	4 4	1 15 2	513	1,740	..	..	..
..	..	..	2,037	7,115	..	5,297	3,676
8 8	4 0	2 2 8	752	2,273	10 2 6	4,387	3,925
6 9	4 0	1 11 0	709	2,622	..	..	..
..	..	..	1,461	4,895	..	4,387	3,925
6 7	3 12	1 8 8	1,145	4,207	8 4 5	3,101	1,448
5 11	3 12	1 6 2	650	2,467	..	..	..
..	..	..	1,795	6,674	..	3,101	1,448
4 11	3 8	1 1 2	376	1,595	6 2 10	832	529
4 4	3 8	0 15 2	205	780	..	..	..
..	..	..	581	2,375	..	832	529
6 8	3 0	1 4 0	364	1,346	5 5 5	705	101
7 1	3 0	1 5 3	302	1,079	..	..	..
..	..	..	666	2,425	..	705	101
4 11	2 8	0 12 3	47	227	..	..	..
6 11	..	..	4,669	16,550	8 9 5	16,958	11,679
6 9	..	..	3,802	13,304	..	..	..
..	..	..	8,471	29,854	..	16,958	11,679

SURVEY SYSTEM.						OLD ASSESSMENT.			SURVEY ASSESSMENT.		
BAGAYUT.											
Average Class Annas.	Maximum Rate.	Average Rate.	At that rate, Rental.	Water Estimate.	Total Rental.	According to Old Rates.	According to 10 Years' Average.	Collections 1921.	Assessment on Cultivation.	Assessment on Waste.	Total Survey Kamal.
25	26	27	28	29	30	31	32	33	34	35	36
14 8	6 0	5 8 0	933	933	1,866	5,136	34,458	4,564	5,850	725	6,575
13 11	6 0	5 3 6	6,759	6,759	13,518	33,176		29,915	28,511	..	28,511
..	..	..	7,692	7,692	15,384	38,312	34,458	34,479	34,361	725	35,086
14 7	5 8	5 0 2	744	744	1,488	10,341	17,240	9,109	9,571	2,300	11,871
14 9	5 8	5 1 1	520	520	1,040	9,502		8,474	7,686	..	7,686
..	..	..	1,264	1,264	2,528	19,843	17,240	17,583	17,257	2,300	19,557
14 8	5 4	4 13 0	3,330	3,330	6,660	24,403	38,775	22,292	26,327	4,017	30,344
15 2	5 4	4 15 7	1,887	1,887	3,774	20,268		16,830	22,664	..	22,664
..	..	..	5,217	5,217	10,434	44,671	38,775	39,122	48,991	4,017	53,008
14 6	5 0	4 8 6	2,148	2,148	4,296	2,479	42,376	23,502	26,479	2,525	29,004
14 7	5 0	4 8 11	5,281	5,281	10,562	22,425		19,622	32,685	..	32,685
..	..	..	7,429	7,429	14,858	45,904	42,376	43,124	59,164	2,525	61,689
14 3	4 12	4 3 8	1,799	1,799	3,598	19,840	52,827	18,492	24,064	2,373	26,437
14 9	4 12	4 6 1	3,871	3,871	7.742	33,268		35,369	39,302	..	39,302
..	..	..	5,670	5,670	11,340	53,108	52,827	53,861	63,366	2,373	65,739
13 9	4 8	3 13 10	635	635	1,270	15,582	23,289	14,163	15,774	1,095	16,869
14 11	4 8	4 3 1	212	212	424	10,572		9,708	11,939	..	11,939
..	..	..	847	847	1,694	26,154	23,289	23,871	27,713	1,095	28,808
13 9	4 0	3 7 0	445	445	890	11,142	16,162	10,154	12,237	1,250	13,487
14 2	4 0	3 8 8	180	180	360	6,560		6,457	9,285	..	9,285
..	..	..	625	625	1,250	17,702	16,162	16,611	21,522	1,250	22,772
..	..	..	..	..	..	4,725	3,699	4,245	5,888	247	6,135
14 5	..	..	10,034	10,034	20,068	1,14,648	2,28,826	1,06,5 1	1,26,190	14,532	1,40,722
14 6	..	..	18,710	18,710	37,420	1,35,771		1,26.315	1,52,072	..	1,52,072
..	..	..	28,774	28,774	57,488	2,50,419	2,28,826	2,32,846	2,78,262	14,532	2,92,794

Assessment of the Senja villages is included under "Muzmoon."

86. The following figures will show everything that is required:—

(*a*) Total Government, Senja, Muzmoon, and nurwa lands.

	Cultivated, including Péta-pudtur.	Waste.	Total.
Survey Assessment.....	Rs. 2,78,262	14,532	2,92,794
10 years' average collections ..	2,28,830		
Cultivation raised by the Survey	49,432 or 21 per cent.		
The same area according to the old rates	2,50,419		
Raised by the Survey.....	27,843 or 11* per cent.		
Collections on cultivated area 1921, A.D. 1864-65	2,32,851		
Raised by the Survey	45,411 or 19 per cent.		

87. From these estimated figures 4 per cent. must be deducted to allow for the lowering of the assessment of numbers, one anna in the Rupee for every half mile of distance from the villages; which will reduce the items as follows:—

	Assessment on Cultivation.	Assessment of Waste.	Survey. Kumal
	Rs. 2,78,262	14,532	2,92,794
Deduct 4 per cent.	11,130	581	11,711
Real Estimate	2,67,132	13,951	2,81,083

The real rise on cultivation will therefore be as under:—

New Assessment on cultivation, including Péta-pudtur reduced for distance..	2,67,132
Collections 1864-65, Sumvut 1921	2,32,851
Rise....	34,281 or 15 per cent.

* This shows how fallacious any calculation based on the *old rates only*, really is.

(*b*) Nurwa land only :—.

Revenue Survey Kumal	Rs.	1,52,072
Deduct 4 per cent. for distance.		6,083
Real estimate on Nurwa		1,45,989
Collections in 1921, A.D. 1864-65		1,26,320
Nurwa raised by the Survey .		19,669 or 13 per cent.

(*c*) Seuja and Muzmoon land only :—

		On Cultivation.	On Waste.	Kumal.
Survey Assessment	Rs.	1,26,190	14,532	1,40,722
Deduct 4 per cent. on account of distance		5,045	581	5,626
		1,21,145	13,951	1,35,096
Collections in 1921, A.D. 1864-65.....		1,06,531		
Rise....		14,614 or nearly 12 per cent.		

(*d*) The realisation from alienated land of all denominations amounted in 1864-65 to..... Rs. 82,777

I estimate roughly that the new commuted permanent quit-rents will amount to about.... ,, 94,365

Showing an increase of about ..... ,, 11,588

The probable results of the settlement may therefore be summarised as under:—

Rise of assessment on cultivation	Rs.	34,281
Assessment of waste land	,,	14,532
Increase of quit-rent on alienated land	,,	11,588
Total estimated increase	,,	60,401

88. The statement following gives the results of the measurement and classification of this talooka, and also the tests which were taken to establish the accuracy of the work. The measurement was done in the years 1856-57 to 1861-62, under the superintendence of Messrs. Beyts, Hall, Parkinson, Nepean, H. B. Viecajee, and De Souza, and the classification in the years 1860-61 to 1862-63 by Mr. Beyts:—

STATEMENT showing the result of Measuring Operations

Working Season.	By whom Superintended.	Name of Talooka.	Amount of Measurements Executed.					
			Villages.	Fields.	Trapezia and Triangles "Waslas."	Arable Acres.	Kharah Acres.	Total Acres.
1	2	3	4	5	6	7	8	9
1856-57 to 1861-62	Messrs. Beyts, Hall, DeSouza, H. B. Viccajee, Nepean, and Parkinson.	Neriad....	73	..	394,545	128,219	14,285	142,504

STATEMENT showing the result of Classification

Working Season.	By whom Superintended.	Name of Talooka.	Number of Villages, Fields, and Acres Classified.				
			Villages.	Fields.	Arable Acres.	Unarable Acres.	Total Acres.
1	2	3	4	5	6	7	8
1860-61 to 1862-63	Messrs. A. Bulkley, N. B. Beyts, and Critchell.	Neriad....	73	..	128,219	14,285	142,504

in the 73 Villages of the Neriad Purgunna.

NUMBER OF VILLAGES, FIELDS, AND ACRES SUBMITTED TO TEST.

Village.	By European Officers.			By Native Testers.			Total.		
	Fields.	Acres.	Average difference between original measurement and test, per cent.	Fields.	Acres.	Average difference between original measurement and test, per cent.	Fields.	Acres.	Average difference between original measurement and test, per cent.
10	11	12	13	14	15	16	17	18	19
			Acres.			Acres.			Acres.
73	3,503	9,025	0·63	118	291	1·37	3,621	9,316	0·65

in the 73 Villages of the Neriad Purgunna.

NUMBERS OF VILLAGES, FIELDS, AND ACRES SUBMITTED TO TEST.

Village.	By European Officers.					By Native Testers.					Total.				
	Fields.		Acres.	Difference between original and test classification, per Field.		Fields.		Acres.	Difference between original and test classification, per Field.		Fields.		Acres.	Difference between original and test classification, per Field.	
	Classification of Soil.	Classification of Water.		Soil.	Water.	Classification of Soil.	Classification of Water.		Soil.	Water.	Classification of Soil.	Classification of Water.		Soil.	Water.
9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
				Pies.	Pies.									Pies.	Pies.
72	4,118	575	12,530	4·77	4·05	..	..	..	..	..	4,118	575	12,530	4·77	4·05

STATEMENT showing the accuracy by Test of Measurement

Season.	By whom Superintended.	Name of Talooka Measured.	Total Number of Fields Tested.	Number of Fields in		
				1 per cent.	2 per cent.	3 per cent.
1	2	3	4	5	6	7
1856-57 to 1861-62	Messrs. Beyts, Nepean, DeSouza, H. B. Viccaji, Parkinson, and Hall ..	Neriad	3,621	1,956	1,147	269

STATEMENT showing the accuracy by Test of Classification

Season.	By whom Superintended.	Name of Talooka Classified.	Number of Fields submitted to Test.		Number of Fields in which					
					Rs. a. p.		Rs. a. p. 0 0 1 to 0 0 6		Rs. a. p. 0 0 7 to 0 1 0	
			Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11
1860-61 to 1863-64	Messrs. Beyts, Bulkley and Critchell.	Neriad	4,118	575	2,294	346	606	36	769	128

in the 73 Villages of the Neriad Purgunnna.

WHICH THE DIFFERENCE BETWEEN ORIGINAL AND TEST MEASUREMENT DID NOT EXCEED

4 per cent.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent. and upwards.
8	9	10	11	12	13	14
118	49	33	17	11	12	9

in the 73 Villages of the Neriad Purgunna.

THE DIFFERENCE BETWEEN ORIGINAL AND TEST CLASSIFICATION WAS

Rs. a. p. 0 1 1 to 0 1 6		Rs. a. p. 0 1 7 to 0 2 0		Rs. a. p. 0 2 1 to 0 2 6		Rs. a. p. 0 2 7 to 0 3 0		Rs. a. p. 0 3 1 to 0 3 6		Rs. a. p. 0 3 7 and upwards.	
Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
12	13	14	15	16	17	18	19	20	21	22	23
229	56	190	6	14	1	10	1	6	1	..	..

89. Attached to this report is a Map of Neriad,* and a Diagram containing the usual information furnished.

I have the honour to be,

Sir,

Your most obedient Servant,

CYRIL JACKSON PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

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* Not printed, as a Map of the entire Kaira Collectorate accompanies these selections.

DIAGRAM exhibiting the Amount of GOVERNMENT LAND annually UNDER CULTIVATION for the last 21 Years in 78 Villages of the SUBAH Talooka, and the Gross and Net Assessment.

EXPLANATION.

A Scale of Acres and Rupees is carried across the Diagram.

The *Zigzag* Thin line carried across the Diagram shows the Government Account, and the *Zigzag Thin Dotted* line the collections, the intermediate *Shaded Space* being the remissions granted.

The *Thick Zigzag* line carried across the Diagram shows the Area of Government land in cultivation every year.

The *Thick Broken* line across the Diagram shows the Area of Alienated land in cultivation, and the *Bar Dotted* line above it the cultivation on the same.

The account of the *Pink* column shows the proposed Assessment on cultivated land, and the account of the Yellow column the Survey "Kismut."

The account of the *Blue* column shows the Cultivated Acres of Government land according to the Survey.

The Summit of the Green column shows the Alienated land found by the Survey.

The *Red* line across the *Pink* column shows the probable amount of Commuted Quit-rents which will be imposed by the Survey on Alienated lands.

A.D.	1844-45	1845-46	1846-47	1847-48	1848-49	1849-50	1850-51	1851-52	1852-53	1853-54	1854-55	1855-56	1856-57	1857-58	1858-59	1859-60	1860-61	1861-62	1862-63	1863-64	1864-65	Survey Assessment
A.	30,000	28,000	26,000	24,000	22,000	20,000	18,000	16,000	14,000	12,000	10,000	8,000	6,000	4,000	2,000	0						A. 30,000
B.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						B. 30,000
C.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						C. 30,000
D.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						D. 30,000
E.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						E. 30,000
F.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						F. 30,000
G.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						G. 30,000
H.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						H. 30,000
I.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						I. 30,000
K.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						K. 30,000
L.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						L. 30,000
M.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						M. 30,000
N.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						N. 30,000
O.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						O. 30,000
P.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						P. 30,000
Q.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						Q. 30,000
R.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						R. 30,000
S.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						S. 30,000
T.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						T. 30,000
U.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						U. 30,000
V.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						V. 30,000
W.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						W. 30,000
X.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						X. 30,000
Y.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						Y. 30,000
Z.	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000						Z. 30,000
Survey Assessment	1844-45	1845-46	1846-47	1847-48	1848-49	1849-50	1850-51	1851-52	1852-53	1853-54	1854-55	1855-56	1856-57	1857-58	1858-59	1859-60	1860-61	1861-62	1862-63	1863-64	1864-65	Survey Assessment

(Signed) CYRIL JACKSON PRESCOTT.

No. 4580 OF 1865.

To A. A. BORRADAILE, Esq.,
Acting Collector of Kaira.

Camp Mehmoodabad, 23rd December 1865.

SIR,—I have the honour to acknowledge the receipt of your letter No. 1043, of the 4th instant, forwarding Captain Prescott's proposals for the revision, according to the Revenue Survey system, of the assessment of the Neriad purgunna in your collectorates.

2. The detailed description of the country, its products and inhabitants, and its history up to the present date, given by the Superintendent, are highly interesting, but appear to require no comment from me at present. The suggestions for the opening up of the trade of the country will receive due attention in the Public Works' and Local Funds' Departments, and I will therefore pass on at once to the consideration of the proposed rates of assessment.

3. Nothing can more strikingly illustrate the general prosperity of the district in an agricultural point of view than the fact mentioned in the 46th paragraph of Captain Prescott's letter, that 96 per cent. of the whole arable area is under cultivation. Even the small percentage of waste left is evidently larger than it would be were some of the outlying villages and others inhabited by the less skilful castes of cultivators to be excluded from the calculation, as in most of the highly cultivated Koonbee villages, the whole of the arable area must be under tillage, and there can be no room for extension of cultivation.

4. The diagram shows that with the exception of one or two years, probably years in which the monsoon was unfavourable, the increase in cultivation for the last twenty has been steady and progressive, a fact proving of itself that the revenue administration has not been unsuccessful. If it is recollected that in the period illustrated by this diagram is embraced that of the greatest depression in the value of agricultural produce, for prices did not begin to mend till about A.D. 1858, I do not think the general pitch of assessment proposed by the Superintendent can be considered at all too high, now that the facilities of the district for the export of its produce have been so greatly increased as they have been by the opening of

the B. B. and C. I. Railway, which affords a reasonable guarantee that the prices of tobacco and the more valuable, as they constitute the greater proportion, of the products of Neriad will be maintained, even though that of cotton and the cereals of other districts should fall considerably.

5. It appears to me, however, that in the classification of villages into groups for assessment at the different maximum rates proposed, too much attention has been paid in some instances to the effect upon the cultivators' payments, to the setting aside of the recognised Survey principle, one sanctioned by the highest authorities ever since the introduction of the Bombay Revenue Survey, of grouping for such rates according to distance from markets and variety of climate. Where this principle can be maintained, even at a temporary sacrifice of revenue, it should, in my opinion, be done; if not, we lay ourselves open to the reproach of perpetuating the inequalities of the old system of assessment according to the caste of the cultivator carried out by the Punchayuts. In the classification proposed by Captain Prescott are to be found villages more favourably situated with regard to markets than others bordering on them, put down in a lower class than the latter, and I can trace no other reason for this than his fear that the rise in the demands of Government on the former would otherwise be too sudden, the cause of the prevailing low rates of assessment having simply been that the Punchayuts had assessed the payers as Coolies at a lower rate than they would have had they been Koonbees. Captain Prescott does not appear to find much difference between the members of the two classes in agricultural skill at present.

6. The following grouping of villages and maximum rates of dry-crop assessment for the respective groups will, while it does away with the anomaly of the more favourably situated villages being the more lightly assessed, also lower their assessment in most cases, so as partly to obviate the fear of a too sudden raising of taxation expressed by the Superintendent. It will be seen that the grouping depends in the lowest classes generally upon the distance of the villages from the two railway stations of Anund and Neriad, the highest class being left as proposed by Captain Prescott, the second being formed of villages within easy reach of one or other of the railway stations, and

the third of others more favourably situated than those thrown into the 4th class with reference to the market of Neriad.

7. With regard to the maximum rates of dry crop assessment, it will be seen that those now sanctioned fit in better than the Superintendent's with those already sanctioned by Government for the adjacent villages of the neighbouring Talookas; for instance, Duntalee, Jhawl, and Degam, formerly in the Mehmoodabad Talooka, have a maximum of Rs. 4-8-0 per acre, whereas those proposed for the adjoining villages of Bamnolee, Dawura, and Hathnolee were Rs. 5. In the new rates Bamnolee comes down to Rs. 4-8-0 and Dawura and Hathnolee to Rs. 4-12-0.

1st Class.

The seven patees of Neriad, maximum rate Rs. 5-12-0.

2nd Class, maximum rate Rs. 5 4-0.

1. Chikhodra.
2. Doomral.
3. Peeplug.
4. Bhaluj.
5. Samurkha.
6. Toondel.
7. Dubhaw.
8. Mureera.
9. Futtepoor Neriad.

3rd Class, maximum rate Rs. 4-12-0.

1. Kuriavee.
2. Kumla.
3. Gootal.
4. Peeplata.
5. Beelodra.
6. Suloon Tulput.
7. Suloon Wanta.
8. Kunjora.
9. Chuklasee.
10. Dawura.
11. Bhoomel.
12. Seelore.
13. Hathnolee.
14. Lambhoowel.

4th Class, maximum rate Rs. 4-8-0.

1. Sarsa.
2. Akhrole.
3. Nursunda.
4. Turnole.
5. Bamnolee.
6. Boriavee.
7. Beroowa.
8. Mummudpoora.
9. Mitral.
10. Rasnole.
11. Aljura.
12. Urera.
13. Ujurpoora.
14. Koonjrao.
15. Kasur.
16. Chulalee.
17. Duwapoora.
18. Burrapoora.
19. Rahtullao.
20. Wuletwa.
21. Wurtal.
22. Sirdarpoora.
23. Soorasamul.
24. Tarpoora.
25. Ore.

5th Class, maximum rate Rs. 4.

1. Khankora.	5. Futtepoor Bhaluj.	8. Punsora.
2. Khumbloluj.	6. Meghwa.	9. Leengra.
3. Jakhla.	7. Dagjeepoora.	10. Wunsole.
4. Dholee.		

6th Class, maximum rate Rs. 3-8-0.

1. Seelee.	3. Khanpoor.
2. Gungapoora.	4. Bhurrora.

7th Class, maximum rate Rs. 3.

1. Soondulpoor.	3. Dhooleta.
2. Khakunpoora.	4. Soorelee.

8. If it should be found necessary to make a distinction in the assessment of villages in consideration of any marked deficiency in the agricultural skill and capital of their inhabitants, it appears to me that it should be made in that of garden land and not in the case of dry-crop. In the former description the superior hereditary knowledge of the Koonbee would certainly tell, but not in the latter, in the cultivation of which nature would place all comparatively on the same level.

9. I observe that the highest rate of "bagayut kussur" proposed by the Superintendent is Rs. 24-8-0 on $3\frac{1}{2}$ acres, or Rs. 7 per acre, making the highest imposable assessment under his rates, Rs. 13 per acre.

10. In the Killedaree patee of Neriad I find that the average rate of assessment on garden lands under the old system is Rs. 18-4-8. I think therefore that a maximum Bagayut kussur rate of Rs. 35 would be by no means excessive, as it would in no case involve a total assessment in the finest and most valuable garden lands of the district of more than about Rs. 15 the acre, which it can pay with ease on tobacco, the staple crop, as shown in the 20th paragraph of Captain Prescott's letter. This pitch for garden assessment will leave more room than the maximum proposed by the Superintendent

for lowering it in the case of villages of which the cultivators may be really deficient in agricultural skill. I am inclined to believe that even with this increase in the maximum rate the Superintendent's estimate of the extra assessment on garden lands coming to double the dry crop assessment, will be found a good deal over the mark.

11. I have no objection to offer to the maximum rate proposed for water in rice lands in the 79th paragraph of Captain Prescott's letter, with the modification that will be caused by the reduction in dry crop rates now sanctioned. The rates for the different groups of villages and for individual villages in those groups must of course be settled on a consideration of the nature of the water supply in each, and the relative marketable value of the different descriptions of rice the supply may enable them to raise.

I have the honour to be, &c.,

A. ROGERS,

Revenue Commissioner N. D.

MEMORANDUM No. 259 OF 1866.

Camp Thasra, 18*th January* 1866.

The revised grouping of villages, and maximum dry crop rates for each, in the Neriad Purgunna, settled after personal consultation with the Superintendent Guzerat Revenue Survey and Assessment, are herewith forwarded to Captain Prescott, for adoption in the settlement of the Purgunna.

2. The Collector has been informed.

A. ROGERS,

Revenue Commissioner, N. D.

No. 260 OF 1866.

Camp Thasra, 18*th January* 1866.

True copy to the Acting Collector of Kaira, for information and guidance, with reference to this Office No. 4580, of the 23rd ultimo.

A. ROGERS,
Revenue Commissioner, N. D.

1st Class.

7 Patees of Neriad. Rate Rs. 6-4-0.

2nd Class. Rate Rs. 5-8-0.

8. Chikhodra.
9. Doomral.
10. Peeplug.
11. Samurkha.
12. Toondel.
13. Dubhan.
14. Mureera.
15. Futtepoor Neriad.
16. Gootal.
17. Beelodra. Fields on the north of the river to be specially lowered for distance.
18. Suloon Wanta.
19. Suloon Tulput.
20. Chuklasee.
21. Nursanda (including Mehmudpoora.)
22. Kumla.

3rd Class. Rate Rs. 5-4-0.

23. Bhaluj.
24. Kuriavee.
25. Bhoomel.
26. Hathnolee.
27. Peeplata.
28 Kunjora.
29. Dawura.
30. Seelore.
31. Lambhoowel.
32. Sarsa.
33. Turnole.
34. Berowa.
35. Rasnol.
36. Akhrole.
37. Bamnolee.
38. Aljura.
39. Meetral.
40. Boriavee.

4th Class. Rate Rs. 5-0-0.

41. Ujurpoora.
42. Chulalee.
43. Rahtulao.
44. Sirdarpoora.
45. Koonjrao.
46. Dwarkapoora.
47. Wuletwa.
48. Soorasamul.
49. Urera.
50. Kasur.
51. Dholee.
52. Budapoora.
53. Wurtal.
54. Tarpoora.
55. Ore.
56. Kumbholuj.

5th Class. Rate Rs. 4-8-0.

57. Khankooa.	61. Jakhla.	65. Seelee.
58. Dagjeepoora.	62. Meghwa.	66. Gungapoora.
59. Futtepoor Bhaluj.	63. Leengra.	67. Bhurrora.
60. Punsora.	64. Wunsole.	

6th Class. Rate Rs. 3-8-0, special. If necessary, to lower more for distance in these villages.

68. Khanpoor.	70. Khakunpoor.	72. Soorelee.
69. Soondulpoor.	71. Dholeta.	

The principle of lowering may be applied in outlying villages where the vustee is small; and in Koolee villages.

No. 768 OF 1867.

REVENUE DEPARTMENT.

To F. S. CHAPMAN, Esq.,
Chief Secretary to Government, Bombay.

Camp Ekalwarloo, 19th February 1867.

SIR,—With reference to the printed report on the revision of the assessment on the settlement of the Neriad Talooka, I have the honour to request that you will have the goodness to obtain the orders of Government for the continuance of the rates on dry-crop and rice lands sanctioned experimentally in my Memorandum, No. 259 of the 18th January 1866, for the present season.

2. I have lately gone into the subject in detail with Major Prescott, and he concurs with me that there is no occasion to alter these, but it is evident that a change must be made in the rate as well as the system of calculating the bagayut kussur. It appears from several petitions received that the water in almost all the wells of the purgunnas has sunk to a lower level than it was at when the classification was made. In addition to this, it appears that, in cal-

culating the kussur, land that derived water from the wells without right, that is only by favour or by purchase, had been taken into account, and that no allowance had been made for the want of land for a rotation of crops; two points,—a due consideration of which will cause a very considerable reduction in the amount of the kussur in many cases. For the former reason I propose as a temporary measure to reduce the maximum to Rupees 27.

3. When the rates according to this have been recalculated, and the effect of the change of system ascertained, we shall be in a position to lay before Government proposals for the rates to be permanently adopted. In the meantime the sanction of Government is necessary to render the assessment for the current season legal, and it is for this purpose that I now solicit the temporary sanction asked for.

I have the honour to be, &c.,

(Signed) A. ROGERS,
Revenue Commissioner N. D.

Revenue Survey and Assessment.

No. 1001.

REVENUE DEPARTMENT.

Bombay Castle, 12th March 1867.

Letter from the Revenue Commissioner N. D. No. 768, dated 19th February 1867—Requesting the orders of Government, for the reasons which he states, for the continuance for the present season of the rates of dry crop and rice lands sanctioned experimentally by him in a memorandum No. 259, dated 18th January 1866, attached to a printed Report on the revision of assessment on the settlement of the Neriad Talooka in the Kaira Collectorate, of which he submits copies.

RESOLUTION.—The Revenue Commissioner applies for the confirmation for one year of the rates fixed for dry crop and rice lands

in the Neriad Talooka, and requires further time for consideration of the rates for garden lands. In these proposals the Superintendent of Survey concurs, and they are sanctioned. The Revenue Commissioner's further report will be awaited.

(Signed) J. KING,
For Chief Secretary to Government.

To The REVENUE COMMISSIONER N. D.

No. 399 OF 1867.

To Major C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

Ahmode, 27th January 1867.

SIR,—With reference to the 12th and following paragraphs of your letter to the Collector of Kaira, noted in the margin, in which you recommend a reduction of the rate of bagayut kussur imposed in the course of the revision of assessment in the Neriad talooka, I have the honour to call your attention to the following points, and to request the favour of your opinion with regard to the proposal after you have given them full consideration.

No. 702 of the 28th December 1866.

2. It appears from paragraph 20 of your letter that there are 2,018 water bags capable of being worked from the wells of the talooka, and that there are 6,548 acres of land which have a right to draw water from them: this gives an average of nearly 3¼ acres per bag. In paragraph 21st it is assumed that the total acres on which the kussur will fall under the revised settlement will be 3,705; this means, I presume, that that quantity of land has been recorded by the Survey as bagayut or garden land. If so, there are 2,843 acres having a right to water, which have been excluded from the calculation on which you have framed the average of Rs. 11-10-9 as the pressure per acre of the bagayut assessment.

3. Now the method of apportioning a certain quantity of land as garden under each well, carefully as it may be carried out by the Survey is of course to a certain extent arbitrary, that is to say, it is done on the theory that a well of a certain depth, ascertained by experiment to be capable of being worked a certain number of hours a day, should water a certain number of acres. But suppose either a larger or smaller number than this have a right to water from the well. If in the former case you show the kussur in the shape of an average on the Survey bagayut acres only, the pressure per acre will appear heavier than in reality it is, for it is not to be supposed that those whose land may be excluded from the Survey bagayut acres, although they have a right to water, are really not liable to pay their share of the kussur, or in any way lose their right to a share of the water. Again in the latter case, the kussur really does impose a heavier average rate per acre than should be imposed, because more land is classed as bagayut than can by right derive water from the well.

4. In the latter case it appears to me that the pressure of assessment should be lessened in proportion to the inability of the well to meet the requirements of the Survey theoretical arrangements. That is to say, the kussur having been fixed on the assumption that a water bag should water 3½ acres, if a smaller number only can draw water by right from it, the kussur should be proportionately reduced.

5. The effect of not doing this is apparent in the high average rate of bagayut assessment you have deduced from the figures of the 1st class of villages, the seven Patees of Neriad. You will recollect that my calculation in fixing Rupees 35, instead of 24½ as proposed by you, as the maximum kussur rate, was that the highest bagayut assessment imposable would be 10 + 6 = 16: this was of course on the assumption that there would be at least 3½ acres assessed as bagayut under each water bag. The average in the muzmoon land I find is now Rs. 18-4-1, and it reaches in the Chuklasee Patee the large sum of Rs. 24-9-7, or Rs. 8-9-7 more than the highest rate I meant to be imposed.

6. Dividing 3,705, the number of acres recorded as bagayut, by 2,018 that of the water bags, we find that the average number of acres under each of the latter in the whole talooka is only 1 acre

33 goontas. Without, therefore, lowering the maximum rate of kussur at all, it appears to me it would be more equitable to reduce the kussur itself proportionately to the number of acres less than the theoretical 3½ each water bag has under it to irrigate as garden land by right. If we tax the difference between the actual and the theoretical acres in such cases, it is in reality the water the owner of the well has spent his capital in producing over and above what is wanted for his own land that we tax. If the well were now to be made new, we should not tax it at all, and the only justifiable ground on which we can tax the old wells is that we have acquired a prescriptive title to do so by the custom of the country, and in this way even our right is limited to the actual extent of land watered from them by right.

7. I think, therefore, the garden land assessment of the talooka should be revised on the principle now mentioned. If you agree with me, the re-calculation of the assessments need not be awaited to ask Government for the usual thirty years' guarantee, as it is evident that your objections on the score of the heaviness of the assessment will be entirely removed by the adoption of the plan. I shall feel obliged by your sending, with your reply to this letter, an estimate of the extent to which the revenue will be affected by its adoption, and by your stating, as nearly as possible, what the average bagayut assessment of each group of villages would come to under the change of system, taking care that in calculating it in the case where the land deriving water from any water bag by right is in excess of 3½ acres it is taken on the actual and not the theoretical area of the land.

8. With regard to paragraph 26 of your letter in which you recommend the remission of the kussur in 14 villages, I observe that none has apparently been imposed in the last seven. If the effect of the adoption of the plan of assessment for garden lands now proposed should not be to lower it sufficiently to meet your views in the remainder, I think an entire remission in all wells sunk within five years of the date of the settlement would be unobjectionable and meet with the approval of Government.

9. With regard to the re-cession of the water-bearing stratum there can be no doubt that a re-examination of the wells in which

such is found to have occurred, and a re-apportionment accordingly of the bagayut assessment, would be the proper remedy.

10. If you concur with me in opinion on the subject of the revision, the re-calculation of the assessment may be commenced without further instructions. If you would propose a modification of the assessment of the Borsud talooka in consequence of the change of system, I shall feel obliged by your letting me know at once, that the papers lately received may be returned for correction.

I have the honour, &c.,

A. ROGERS,

Revenue Commissioner, N. D.

No. 37 OF 1867.

From Major C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat,

To A. ROGERS, Esq.,

Revenue Commissioner, N. D.

Superintendent's Office, Camp Borsud Talooka,
31st January 1867.

SIR,—I have the honour of replying to your letter No. 399 of the 26th current.

2. With reference to the concluding portion of your 2nd paragraph, I am very respectfully of opinion that it cannot be said that the proportion of irrigable land which is not irrigated yearly, but only in rotation, and which has an equal right to be irrigated in its turn, is "excluded from the calculation." For example, there are 8 acres under a first-class one koss well, which is assumed to be capable of irrigating 3 acres 24 goontas *yearly*, leaving 4 acres 18 goontas yearly under dry crop. Upon such a well Rs. 36 would be imposed, and I submit that it is proper to show the pressure of the

bagayut assessment on the 3 acres 24 goontas, and not on the 8 acres, because not more than the former area can be cultivated as bagayut in any one year. The pressure of the assessment is therefore (10 + 6 =) Rs. 16 an acre, and not (4-8 + 6 =) Rs. 10-8.

3. I fully admit the difficulty alluded to in the opening of your 3rd paragraph. Were I not writing to one so fully acquainted with the character of wells in this part of Guzerat as yourself, I should have to enter into a good deal of detail (as I have done in paragraphs 21 to 25 of my Chowrasee Jummabundy Report) to prove that our present plan of determining the value of wells is the only reliable one.

4. (*a*) It is the commonest thing to find a one-koss well with, probably, 10 *huc wallo* acres under it. The owners say it has only water enough for 2 beegas—say 1 acre and 6 goontas. Tested by the Survey plan, it is found to be capable of working 4½ hours, which (by scale) gives 1 acre 32 goontas as the irrigating power of the well, the kussur on which (according to the present Neriad scale) would be 18 Rupees for water.

(*b*) The very next well may have only two *huc wallo* acres under it, and, being tested by the Survey plan, is found to be capable of working 9 hours, and irrigating (in theory) 3 acres 24 goontas. Now, instead of putting the full kussur of Rs. 36 (for this area and hour capability), I only impose a kussur according to the rate (say Rs. 10 an acre), or Rs. 20, unless I find a very large area of *Wuggur huc* actually irrigated and paying a *piou* to the owner, in which case I raise it a little. Now it is quite clear that the pressure of the assessment is not a bit greater in this case than in the other, because 5 hours will suffice to irrigate the huc wallo acres under this well, and the working of the remaining 4 hours can be sold (in the shape of a piou) by the owners, whereas the owners of the other well (*a*) have in all 4½ hours of working power only.

5. If all wells were alike, and if the force of all springs was the same, then I think your plan would work admirably, but this difference in capacity is the root of all the difficulty. One well has a copious spring of water and is capable of being worked all day, another is

exhausted in a few hours. If we do not make our calculation on some constant and fixed *datum* it is impossible to impose an equitable kussur.

6. I was impressed with this when revising the well classification of Jeytulpoor, and convinced myself that unless we could by some contrivance discover the *spring force* of each well, we could never decide their relative capabilities for assessment.

7. Probably Colonel Baird Smith studied irrigation from wells as much as any man in India. The results of his experience and mine precisely coincide.

8. In paragraph 86, Sec. II. of his celebrated Famine Report he says:—

> "No two wells can be said to be of precisely equal capacities. The broadest differences are in the depth of water from the surface, in the abundance of the volume supplied, and in the structure of the wells themselves."
>
> "Paragraph 87. * * * The water-bearing beds oscillate in levels exceedingly, even within very limited areas. When unaffected by local causes of disturbance such as the vicinity of canals, from the beds of which percolation of water into the adjoining soil takes place, the depth ranges (probably) from 10 to 80 feet."
>
> "Paragraph 88. * * * * The volume varies with the force of the springs supplying the wells—often there is no living spring, but the water collects in the void formed by the wells under the influence of a simple percolation from the damp sub-soil."
>
> "In other cases a spring is tapped either at its head, or in its course, and a perennial supply is secured. The variations between these *extremes* are *indefinite*, but the cultivator well knows the value of each."

9. I have shown in a former paragraph that (irrespective of the area irrigable by right) I never impose on any well a kussur beyond the watering capability as ascertained by my calculation of the force of the spring; and on the other hand, when the capabilities of the well are much greater than is required for the irrigation of the

area under it, I never, except in special cases, impose more than the kussur rate per acre for the area under the well as shown in my 4th paragraph.

10. I am respectfully of opinion that there is no other way of imposing an equitable kussur on a *well*, and experience proves that putting the water assessment on the land, is attended with so many difficulties in a country where the wells are constantly falling in, and when the rights in the soil and water are so divided, that after great consideration I see no means of improving the present plan of well assessment.

11. Under these circumstances (and with very great deference to the opinion of one so thoroughly acquainted with the subject as yourself) I would most respectfully beg to recommend that, for this year, we should be allowed to reduce the kussur one-third. In the meantime I will make the calculation called for in the letter under reply.

12. I beg to inform you that there is a precedent for altering the kussur. After working out the kussur of Kupperwunj and Thasra, we found it too low, and recommended that it should be increased by one-half, which was sanctioned accordingly.

The Thasra Jummabundy Report, paragraph 35, and that of the Kupperwunj Report, para. 32.

Revenue Commissioner N. D. to Government No. 778, of 10th March 1865, para. 7, and Government Resolution thereon No. 2633, of 21st June 1865.

13. The conclusion of your 6th paragraph leads me to make a few remarks, for which I trust I may, under the circumstances, be pardoned.

14. We attempt to defend the false principle of taxing capital expended in sinking wells by the argument that as the produce of garden land is greater so the share thereof due to Government should be in the same proportion. I have never been able to understand the force of this argument or to recognize the right which the State claims to a higher assessment on lands irrigated by wells constructed out of the hard-earned savings of the cultivators, and with the liberal provisions of Section XXX. of the Survey Act patent to all, I see immense difficulty in convincing the ryots of the justness of our *present*

claim on their wells. Why, Sir, have we such difficulty in making the incidence of the well assessment equitable—whether we put it on the bag, the well, or the soil? Simply, I submit, because we cannot make right in practice what is wrong in principle.

15. I foresee that if any great calamity should overwhelm this Province—drought or famine for example—our mode of taxing private capital expended in sinking wells, would be condemned by all sound economists.

16. Colonel Baird Smith was of opinion (Report para. 101) that to keep an agricultural population above actual want, under all vicissitudes, one-third *at least* of the cultivated land should be provided with the means of irrigation.

17. Now what is the present position of Neriad, in this respect the most highly irrigated talooka in this Province?

18. Of a cultivated area of 128,219 acres, 11,930 only or a little over 9 per cent. (Government and alienated inclusive) is irrigated. Less than *one-tenth* of the whole available area.

19. We draw all we can out of Guzerat, do not expend one shilling in works of irrigation, and tax wells besides. I cannot think this is the way to be fore-armed for the evil hour, which may come when we least expect it.

20. I am well aware we cannot abandon this source of revenue at one fell stroke, but it is clear we must do it 30 years hence—when, as no new wells will be taxed, we cannot, possibly, levy a kussur any longer on the old.

21. I hope, therefore, notwithstanding the heavy profits which I am well aware accrue to all well-owners in Neriad and Borsud, we may be induced to look on this source of revenue as condemned to abandonment after 30 years, and prepare ourselves for it by imposing a moderate kussur now on principle.

22. If we do not, the kussur will abandon us, for cultivators will take care never to repair old wells, or to prevent them falling to decay, well knowing that if they sink new ones, in the place of repairing old, they will be free of taxation for all time.

23. Of the total area of garden land shown above, it is probable that not much more than one-half is cultivated with garden crops in any one* year, yet the assessment (inclusive of kussur) is Rs. 1,07,434·7, or a little over 9 Rupees an acre, all round.

Present Kussur	Rs.	58,468
Deduct—		
Reduction of one-third	„	19,489
Revised Kussur	„	38,989
Add—		
Soil assessment	„	48,966
Total Garden assessment .	„	87,945

24. Now I propose to reduce the kussur by one-third, which would make the total assessment of all the garden land Rs. 87,945 and the rate about Rs. 7·14 an acre all round, or, assuming that not more than half is cultivated, yearly, as Bagayut Rs. 15·12 per acre all round.

25. The acttual reduction would be on Government land..... 8,833
Nurwar Baharkhulee 382
Senja and Muzmoon Baharkhulee..... 2,356
Total.... 11,571

26. I am further of opinion that in many nurwa villages in which the new lump assessment is less than the old, no reduction of kussur is called for.

27. When the water bearing stratum has evidently receded since classification, a special reduction (not taken into account in this calculation) will be made.

28. I find I have not noticed your remark (in paragraph 5) regarding the apparent high rate on garden land in Chuklasee Patee (viz. Rs. 24-9-7.)

29. The reason for this is accounted for in paragraph 93 of my report. Many wells sunk in *Government land* water nothing but

* There are exceptions to this rule ; much of the garden land-round Neriad, for example—is cultivated every year with tobacco.

alienated land. Pending orders on the point mooted in the paragraph referred to, a *Kussur* has been imposed on these wells. As the area of *Government land* in which they stand is very small, and as the average rate has been calculated on that area only, the general average, is, as a matter of course, run up unduly.

I have the honour to be, &c,,

C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 704 OF 1867.

Camp Ahmedabad, 14th February 1867.

MEMORANDUM.

With reference to the accompanying correspondence* between this office and the Superintendent of Survey in connection with the report on the revision of the Neriad assessment, forwarded with the Acting Collector's letter No. 36 of the 15th ultimo, the Revenue Commissioner has the honour to request the Acting Collector will have the goodness to convey to Major Prescott his formal sanction to the modification of the bagayut kussur according to the method and maximum rate sanctioned for Borsud in this Office No. 665 of the 11th instant. A final report may be submitted in a printed form with the necessary modification, showing the financial result of the revision, including the present sanction in a complete form.

* To be returned please.

No. 702, dated 28th December 1866.

To Superintendent of Survey No. 399, of 26th January 1867.

From Superintendent of Survey No. 37, of 31st January 1867.

A. ROGERS,

Revenue Commissioner.

No. 179 OF 1867.

Kaira Collector's Camp, Cambay, 20th February 1867.

True copy forwarded for the information and guidance of the Superintendent Revenue Survey, Major Prescott.

A. BORRADAILE,
Acting Collector.

No. 665 OF 1867.

Camp Kurrumsud, 11th February 1867.

MEMORANDUM.

In continuation of this office Memo. No. 587 of the 7th instant, it has been decided, in personal consultation between the Superintendent of Survey and the Revenue Commissioner that the maximum bagayut kussur for the Borsud Talooka shall be Rs. 27, the full kussur only being imposed when double the area of land irrigable (according to Survey calculation) from each water bag of a well is found to derive water by right from such water bag. Land deriving water from a well without proprietary right is not to be taken into account in ascertaining this area, but in such cases as those in the Cusba of Neriad, where wells have been dug in Government fields of small area, evidently for the purpose of watering adjacent alienated land, the latter not deriving the water by right, a "piawa" or water cess, in addition to the kussur as ascertained by the above mentioned system, may be levied at the rate of two Rupees per acre of the alienated land under the well.

The Collector is requested to be good enough to convey to the Superintendent the Revenue Commissioner's formal sanction to this method and rate of assessment. Major Prescott's preliminary report on the revision of assessment is returned as requested. What it may be necessary to embody out of it in the final report which may be submitted for the purpose of obtaining the sanction of Government

for the levy of the assessment next year may be extracted, and the actual financial result of the revision only be reported in a printed form. The preliminary report itself need not be printed.

A. ROGERS,
Revenue Commissioner N. D.

No. 146 OF 1867.

Camp Borsud, 13th February 1867.

True copy forwarded for the information of the Superintendent Revenue Survey, Major Prescott.

2. Major Prescott's preliminary report on the subject, together with its Guzeratee accompaniments, is herewith returned.

A. A. BORRADAILE,
Acting Collector.

No. 1349A OF 1868.

REVENUE DEPARTMENT.

To E. W. RAVENSCROFT, Esq.,
Acting Chief Secretary to Government.

Baroda, 31st March 1868.

SIR,—I have the honour to submit for the orders of Government a report from Major Prescott, Superintendent of the Guzerat Revenue Survey, soliciting sanction to the usual guarantee for thirty years, in the talooka of Neriad in the Kaira collectorate, of the revised rates of assessment provisionally sanctioned for the past year 1866-67, in the Resolution of Government noted in the margin.

N. 424, dated 17th October 1867.

No. 1001, dated 12th March 1867.

2. The talooka, as will be seen from the correspondence herewith forwarded, has been a very difficult one to arrive at a satisfactory settlement in. Having a just reputation as one of the richest districts in Guzerat, which is borne out by the description on the country given in Major Prescott's letter No. 418, of the 25th November 1865, it is very evident to those intimately acquainted with it that its remarkable productiveness is due more to the industrious character and great agricultural skill of the majority of its inhabitants than to any natural fertility of soil, and this fact fully accounts for the condition of many villages situated side by side differing as it does. The inferior villages cultivated by Coolies, as a rule unskilful as agriculturists and the reverse of industrious in their habits; the superior by Koonbies, famed as farmers, and unequalled in the patient, laborious treatment of their lands. Under the old system of revenue management, which that of the Survey had to supplant, this difference of circumstances had had the fullest advantage taken of it to impose heavy assessments on the villages held by the latter, those populated by the former getting off much more cheaply. This was the favourite native system of assessment according to caste, which has made it so difficult in almost all parts of Guzerat that have as yet come under revision to remove the injustice of a very unequal pressure of taxation without an unnecessary sacrifice of revenue. This has been the chief cause of the delay, which, it will be seen from the correspondence, has occurred in submitting the revised rates for final sanction. I believe, however, that everything has now been satisfactorily settled, and that the settlement can be confidently recommended for sanction.

3. The population, as shown in the 24th paragraph of Major Prescott's report, is denser than that of Belgium, and the agricultural statistics given in paragraphs 26 and 27 prove that their circumstances are unusually prosperous. This is further proved by the fact that of the whole arable area of the talooka only 4 per cent. was not under cultivation. There is in fact waste land only in the Coolie villages bordering on the Myhee river, the entire arable land in most of those nearer Neriad itself being under the plough, and much of this bearing double crops every year.

4. In the assessment of such a district there was no margin left for the recovery by the cultivation of waste land of any reduction that might be made in the revenue. The demand for land is great and the supply small, and it accordingly bears a high saleable value. The aim borne in mind in pitching the rates was therefore particularly the equalisation of the burden as far as possible on the different classes of the people, and such moderate increase as the rise of late years in the prices of agricultural produce and the improvement of the means of communication by the opening of the B. B. and C. I. Railway appeared to warrant. The latter, it will be seen from paragraph 10 of the Superintendent's letter No. 424, of the 17th October last, has amounted to about 10 per cent.

5. It will be seen that I first thought the rates fixed by Major Prescott too high. Having subsequently, however, met him, and ascertained that the great increase shown in the 86th paragraph of letter No. 418 of 1865, Rs. 45,411, or 19 per cent. on cultivation, was really nominal, in consequence of the assessment of alienated lands in nurwadaree villages having been entered in his statements at its full amount, instead of the quit-rent on such lands only being taken, the dry-crop rates and grouping of villages mentioned in my Memorandum No. 259, of the 18th January 1866, were decided on.

6. In reporting on the financial results of the settlement in his letter No. 702, of the 28th December 1866, the Superintendent stated his opinion that the rate of bagayut kussur directed in the 10th paragraph of my letter to the Collector No. 4580, of the 23rd December 1865, was too high, but on examining the details of the settlement, it appeared to me, as will be seen from the accompanying copy of my letter on the subject, that the manner of applying the rate had been faulty, the full bagayut kussur, or well rate having been imposed in all cases, whether the theoretical quantity of land irrigable from one water-bag, viz., 3½ acres, was available under the well or not, and no allowance having been made for the extra expense required in cultivating, and consequent lower value of land under wells to which there belonged an insufficient quantity of land for a full rotation of crops. At the same time the people began to petition that the water

No. 399, dated 26th January 1868.

in many of their wells had recently sunk to a lower level than it had been at when the examination by the classers on which the garden rates had been fixed was made. This was also found to be true, and it was in consequence of this discovery that I asked for the temporary sanction of Government last year to the rates of bagayut kussur which Major Prescott and I, after careful examination, thought would be suitable. The result, as shown in the 58th paragraph of Major Prescott's final report, No. 424 of 1867, has been a diminution of demand, on the latter account of Rs. 15,362, and on the former of Rs. 7,114-12, or altogether Rs. 22,476-12. The total assessment of Rs. 39,011-4, as it now stands, gives an average garden rate of Rs. 9-14 per acre. The average rate on land in Government villages not held on the nurwadaree tenure and on that common to the nurwadars in villages on that tenure, in which alone the old rates could be ascertained from the records, was Rs. 8-9-5 per acre, the increase on the rate being thus about 14 per cent. The accounts of nurwadaree villages not being in sufficient detail to show the assessment on account of dry-crop, rice, and garden lands separately, no comparison can be instituted between the total assessments under each of these three heads by the old and revised systems.

7. A comparison between the average rates of rice land, obtained in the same manner as that above, under the old and new systems, gives Rs. 4-4-11 for the former and Rs. 5-12-3 for the latter per acre, an increase of about one-third in favour of the new. In dry-crop the old average of lands entered in the statement was Rs. 3-7-10, whereas the general average under the Survey rates is Rs. 3-13-10, an increase of six annas or over 9 per cent.

8. Taking into consideration the great advantages this talooka possesses in having a railway running through it, with three stations either within or close upon its borders, and the increase of late years in the value of agricultural produce, this enhancement of revenue is one that it can bear without difficulty, and may be confidently recommended for sanction. There is little or no cotton grown in Neriad, the soil being better suited for more valuable crops than for it; prices will therefore not be much affected by the fluctuations of that staple in value and the price of its most valuable product, tobacco,

will henceforward always rule proportionately higher than formerly, in consequence of its being now permanently connected by rail with the great market of Bombay. I believe there is no doubt that much finer tobacco (in the sense of delicate) could be produced than there is now, so as to become suited for the European as well as the Indian market. Experiments will probably be made in consequence of the Government Resolution noted in the margin, and if these are successful, the still further advance of this already rich talooka in material wealth will be secured.

No. 272, dated 6th February 1868.

9. It will be seen that the Superintendent (paragraph 63 of his letter No. 424 of 1867) recommends the grant of the guarantee for the rates for thirty years only in the senja (or directly managed) villages as distinct from those held on the nurwadaree tenure, of which there are 26 in the talooka. The questions relating to "ghurbharoo" (house-rent) and other points affecting the respective rights of the nurwadars and their tenants, which have been referred for decision in my letter of the 14th March last 1867 (No. 1143), involve the very essence of the tenure, in which the former will never give way except on such compulsion as the refusal of the guarantee until they come to terms. I do not for a moment recommend the adoption of such a measure for that purpose, but consider that the position of the nurwadars themselves will be so greatly affected by the introduction of some such law on the subject of tenant-right as that I had the honour to submit lately, which I believe must in the course of events occur within the period to which the guarantee would extend, that it would be advisable merely to guarantee that the rates shall not be enhanced before a general revision of assessment in the whole collectorate takes place, but to fix no precise period to which this guarantee shall apply.

10. The complicated nature of the settlement required by the peculiarities of the nurwadaree tenure has been described in former reports submitted to Government, and particularly in Mr. Trevor's letter noted in the margin: it would be superfluous, therefore, to recapitulate the details here. It

No. 20 dated 18th September 1865, submitted with this Office No. 2942, dated 17th August 1866.

will be seen from paragraph 23 of the Superintendent's letter No. 424, of the 17th October 1867, that of the 26 nurwadaree villages in the Neriad talooka only five have elected to pay revenue according to the survey assessment of the land in the occupancy of each shareholder, and the remainder prefered to do so, without reference to the survey valuation of the lands in the several shares, according to the proportionate shares fixed by usage. The difference between the two methods of payment will be understood by reference to the example given in the proclamation. The five villages (supposing them to be divided into three shares respectively of the nominal value of 8, 6, and $\frac{2}{16}$ths) have agreed to pay for those shares severally Rs. 120, Rs. 80, and Rs. 50, and the rest Rs. 125, Rs. 93-12, and Rs. 31-4 on the same, the total survey assessment of Rs. 250 being in either case made up.

11. In paragraph 39 of Major Prescott's letter No. 702 of the 28th December 1866, he reports a slight deviation from the principle of fixing the total rentals of these villages according to the survey assessments which he has adopted in certain cases. This, and the slight decrease in a few villages explained in the detailed remarks, have been adopted chiefly with a view to the exclusion of fractions, in the rentals of the following villages, and may, I think, be sanctioned :—

Koonjrao (paragraphs 39 and 68), Neriad Chuklasee Patee (46), Neriad Kakurkhar Patee (50), Neriad Uled Patee (52), Neriad Lukhawar Patee (53), Neriad Heerjee Patee (54), Neriad Ruttunjee Patee (55), Punsora (60), Nursunda (62), Bhurora (63), Dubhan (64), Peeplug (66), Chikhodra (67), Wudthal (70), Suloon Tulput (71), Ujurpoora (74), Sarsa (75), Turnole (77), Rasnole (79), and Chuklasee (80).

The settlement of Ore (paragraphs 82 to 86) had finally to be made, in consequence of the nurwadars not agreeing among themselves as to the deduction of alienated lands from their shares and the apportionment of the assessment, by including the whole of that land in the nurwa, at the full survey assessment. This is reported

in paragraph 43 of the Superintendent's letter No. 424, of the 17th October last.

12. The mistakes of the Collector's department noticed in paragraphs 61 and 72, will be inquired into from my office. With regard to Major Prescott's remarks in paragraphs 88 to 90, I am inclined to doubt the correctness of his idea that most of the nurwadars would prefer the Survey system of ryotwaree settlement. Moreover, to attempt to substitute the latter for the former at the present juncture, before the legislation which I have already expressed my belief must be ere long resorted to to define occupancy rights in land in this Presidency has been matured, would be simply to ruin a very large body of proprietary cultivators, who, in consequence of the imperfect state of the present law (Act I. of 1865) are utterly without any legal status. The framers of that Act legislating, with the exception of Sections 37 and 38, for a state of matters in which none but the direct tenants of the State were recognised, have rendered the position of all occupiers of the soil whose names are not entered authorisedly in the revenue accounts as those of the persons responsible to Government for the payment of assessment extremely precarious. Such persons in the nurwadaree villages are very numerous, and there is no doubt whatever that if the nurwas were broken up the nurwadars would claim occupancy rights in all the lands of their villages, and most probably be supported in their claim by the Civil Courts, which could not recognise as authoritative any adverse entry in the record of rights framed under Section 27 of the Act, from that document not having the force of a judicial decree. The provisions of that Act are, in fact, quite inapplicable to the cases of villages in which there are middlemen, such as the nurwadars, and as its final Section upholds Regulation XVII. of 1827, in Section 8, of which the rights of such middlemen are distinctly preserved, matters can never be satisfactorily settled without fresh legislation. Great as are the benefits of the Survey system it cannot with any shadow of justice be carried into force to the destruction of the vested rights of a large and influential body of middlemen, such as the nurwadars are, especially when the doing so would, as explained, act prejudicially to the interests of the very class they were designed to

protect. Our wisest policy with regard to such villages would be one similar to that which has been adopted in the case of the Talookdars of Oudh, by which the position of the superior holders has been maintained, and at the same time liberal concessions in the matter of tenant rights have been given to those cultivating their lands. A ryotwaree tenure is not such an unmixed good that we can afford to purchase it by the sacrifice of a middle class of small proprietors whom it has been found in other parts of India, and I believe will everywhere be found, most advisable to uphold. Even in the savage state society has grades, and there is a useful place for middlemen as well as for tenants, with rights exactly on the same level as those of all their fellows.

13. In the matter of the fruit trees (Major Prescott's paragraph 53 of No. 424 of 1867) the rules of 1862 quoted in the margin have been directed to be put in force.

Mr. Ellis's No. 2545, dated 13th October 1862, copy sent with this Office No. 214, dated 17th January last.

14. With regard to the point mooted in paragraphs 92 to 95 of Major Prescott's letter relative to wells constructed in waste Government land and used for the irrigation of alienated land, there can be no doubt, in my opinion, that the full kussur imposable, according to the Survey system, should be placed on the wells, and be apportioned as a quit-rent on the several fields, if the owners of them desire it, according to the respective areas entitled to water.

15. The rates of bagayut kussur on wells having been revised, and remission given in the case of recently constructed wells, there is no necessity for further carrying out the recommendation contained in Major Prescott's 26th paragraph. I do not understand the reason of entering the villages numbered 8 to 14 under this paragraph, as they have no wells and consequently no assessment has been imposed. In the rest the amount imposed is inconsiderable. The principles on which alienated lands have been excluded from or included in the nurwas, as explained in paragraph 42 of the report (*see also paragraphs* 45 *to* 49 *of No.* 424 *of* 1867) are correct and may be approved, as also may the settlement of the Bethelee Vera explained in the details of some of the divisions of Neriad.

16. The settlement of Ilaeda lands described in paragraphs 15 to 18 of the report of the 17th October last (No. 424), has been effected according to instructions, as well as that of the quit-rents and other fluctuating cesses on alienated lands detailed in paragraphs 19 to 22.

17. I fully concur in the Superintendent's opinion of the ability and indefatigable industry displayed by Rao Bahadoor Shumbhoopursad Luxmilal in the settlement of the various complicated questions connected with the settlement of the nurwadaree villages in this talooka. It may be safely said that there are but very few of our most experienced native revenue officers who would have been found capable of carrying out the re-adjustment of shares to the satisfaction of the people in the manner reported by the Superintendent in paragraphs 30 to 37 of his letter No. 424 of 1867.

18. There are ten villages in the talooka in which Major Prescott in a former letter recommended a temporary reduction of rates for certain villages in Matur. I had determined, before agreeing to the reduction proposed, on the ground that the rents were greatly increased beyond what the cultivators as Coolies had been accustomed to pay, to watch the effect of the new rates and see whether they led to any of the land in the villages being thrown up. I find no mention of these villages made in the present report, but as a correspondence on the subject of the reduction of the rates is still going on, think it as well to solicit the sanction of Government to reduce the rates temporarily in the manner allowed by the Resolution quoted above, if on inquiry it should be found advisable to do so.

Resolution No. 2427, of 27th June 1864.

19. Since paragraph 9 of this letter was written the Resolution of Government quoted in the margin has been received, and is being carried into effect. I learn from Mr. Shumboopursad that the settlement will be carried out without difficulty except in the village of Ore, and it will be therefore advisable not to extend the guarantee to that village until the result of the inquiry now going on in it becomes known. I would also recommend the same course for adoption with reference

No. 555, of 11th February 1868.

to the Chuklasee Patee of Neriad, in which the information necessary to frame the record of rights according to Section 27 of the Survey Act proves to be very difficult to obtain. Under the present circumstances, therefore, I think the usual guarantee for the permanency of the rates of land revenue proposed for thirty years (dating from the introduction of revised rates into the Mehmoodabad talooka) may be given in all but the two villages just mentioned, with the reservation that this guarantee does not affect the question of assessment on account of "ghur-bharoo" authorised by the Resolution noted above.

I have the honour to be,
Sir,
Your most obedient Servant,
A. ROGERS,
Revenue Commissioner, N. D.

No. 424 OF 1867.

From The SUPERINTENDENT,
Guzerat Revenue Survey and Assessment.

To The ACTING COLLECTOR,
Kaira.

Superintendent's Office, 17th October 1867.

SIR,—With reference to the correspondence marginally noted, I have the honour of reporting on the financial results of the settlement of Neriad for the Revenue year ending the 31st July 1867, and of requesting the favour of your submitting the same to the Revenue Commissioner, N. D., with the view of obtaining the sanction of Government to the rates introduced.

Superintendent Revenue Survey to Acting Collector of Kaira, No. 418 of 25th November 1865.
Acting Collector of Kaira to Revenue Commissioner, N. D., No. 1043 of 4th December 1865.
Revenue Commissioner, N. D., to Acting Collector of Kaira, No. 4580 of 23rd December 1865.
Subsequent Memorandum, No. 259 of 18th January 1866.
Revenue Commissioner's Memo. No. 704 dated 14th February 1867, to Acting Collector of Kaira.

Maximum dry-crop rates.

2. I must premise by informing you that in accordance with the Revenue Commissioner's Memorandum No. 260 of the 18th January 1866, addressed to the Collector of Kaira, the rates originally proposed were slightly altered; that is to say, the maximum of some villages was raised, and in others lowered. The Statement below shows each village in the class it now stands according to the final revision :—

1st Class.

7 Patees of Neriad. Rate Rs. 6-4-0.

2nd Class. Rate Rs. 5-8-0.

8. Chikhodra.
9. Doomral.
10. Peeplug.
11. Samurkha.
12. Toondel.
13. Dubhan.
14. Mureera.
15. Futtepoor Neriad.
16. Gootal.
17. Beelodra. Fields on the north of the river specially lowered for distance.
18. Suloon Wauto.
19. Suloon Tulpud.
20. Chuklasee.
21. Nursanda (including Mehmudpoora.)
22. Kumla.

3rd Class. Rate Rs. 5-4-0.

23. Bhaluj.
24. Kuriavee.
25. Bhoomel.
26. Hathnolee.
27. Peeplata.
28. Kunjora.
29. Dawura.
30. Selore.
31. Lambhoowel.
32. Sarsa.
33. Turnole.
34. Badwa.
35. Rasnol.
36. Akhrole.
37. Bamnolee.
38. Alajda.
39. Meetral.
40. Boriavee.

4th Class. Rate Rs. 5-0-0.

41. Ujurpoora.
42. Chulalee.
43. Rahtulao.
44. Sirdarpoora.
45. Koonjrao.
46. Dwarkapoora.
47. Wuletwa.
48. Soorasamul.
49. Urera.
50. Kasur.
51. Dholee.
52. Budapoora.
53. Wurtal.
54. Tarpoora.
55. Ore.
56. Kumbholuj.

5th Class. Rate Rs. 4-8-0.

57. Khankooa.	61. Jakhla.	65. Seelee.
58. Dagjeepoora.	62. Meghwa.	66. Gungapoora.
59. Futtepoor Bhaluj.	63. Leengra.	67. Bhurrora.
60. Punsora.	64. Wunsole.	68. Asipoora.

6th Class. Rate Rs. 3-8-0, Special.

69. Khanpoor.	71. Khakunpoor.	73. Soorelee.
70. Soondulpoor.	72. Dholeta.	

Bagayut water rate.

3. The maximum bagayut water rate of 10 Rupees per acre, originally sanctioned, having proved (as was anticipated) to be too high, the Revenue Commissioner, N. D., consented to the adoption of a maximum bagayut kussur equal to a rate of 7½ Rupees on the acre. In some instances the rate was modified when springs had become weaker in wells, and the water had receded since the classification was made in 1862-63—this phenomenon is supposed to have been caused by the sharp shock of an earthquake which visited Guzerat on the 29th April 1864.

From Superintendent, to Revenue Commissioner, No. 37 of 31st January 1867.
Revenue Commissioner's reply, No. 704, 14th February 1867.

Number of Villages under Settlement.

4. It was stated in the preliminary report that 73 villages were under settlement, but by conversion of "Asipoora," formerly a hamlet of Lingda—into a distinct village, the correct number is now 74.

Appendix A.

5. A Statement showing the area and assessment of dry crop, rice and garden lands, in each village held under the senja and nurwa tenures respectively, is appended—which is so clear, that any explanation of its columns is unnecessary.

Extent of culturable land.

6. The following table gives the total area of culturable land, and shows the changes which have taken place since the first report was submitted :—

	Area under reports.	Area *vide* para. 4 of preliminary reports.	More.	Less.
	Acres.	Acres.	Acres.	Acres.
Government	55,821· $\frac{20}{40}$	64,235· $\frac{11}{40}$	....	8,413· $\frac{31}{40}$
Alienated	72,338· $\frac{11}{40}$	63,945· $\frac{5}{40}$	8,393· $\frac{6}{40}$	....
Total....	128,159· $\frac{31}{40}$	428,180· $\frac{16}{40}$	8,393· $\frac{6}{40}$	8,413· $\frac{31}{40}$

The above difference is owing to

A.	G.	
8228	32	having been excluded from the head of Government nurwa and entered in the accounts as alienated.
201	18	Sirkaree Ilaidee transferred from Government to
8430	10	alienated.

DEDUCT—

16	19	Difference caused by small pieces being included
8413	31	in village sites, corrections, &c., &c.

7. In consequence of the changes mentioned in paragraphs 2 and 3 an accurate comparison between the estimated figures and the "actuals" is not possible, although by a coincidence it so happens that the general result of the settlement comes within a very small sum of the estimate. For example :—

The estimated Revenue Survey Kamal of Sirkaree land, Muzmoon and Nurwa,—inclusive of Nurwa Barkalee, *see* paragraphs 72 and 86 of the first report, was .. .. .. Rupees.... 2,81,083

Whereas the "Actuals" are Sirkaree .. ..Rs. 2,39,426-15-0
Nurwa Barkalee—henceforth to be entered as Alienated .. .. 40,353 -5-0 } 2,79,780-4.

Difference 1,302-12.

8. The following table shows the total assessment at Survey rates of all descriptions of land :—

Lands entered as Government.

Numbers wholly or partially cultivated.

TABLE No. 1.

No. of Villages.	Senja and Muzmoon or Nurwa.	Dry crop land.	Garden land.			Rice land.	Assessment of cultivated land.
			Soil.	Kussur on wells.	Total Assessment.		
1	2	3	4	5	6	7	8
		Rs.					
74	Senja	98,516·4	6,157· 4	4,075·8	10,232·12	17,118·11	1,25,867·11
	Nurwa.....	73,956·0	10,851·10	9,603·9	20,455· 3	10,236·15	1,04,648· 2
	Total....	172,472·4	17,008·14	13,679·1	30,687·15	27,355·10	2,30,515·13

Lands entered as Government.

Numbers entirely waste.

Senja and Muzmoon or Nurwa.	Dry crop land.	Garden land.			Rice land.	Assessment on waste numbers.
		Soil.	Kussur on wells.	Total Assessment.		
	9	10	11	12	13	14
Senja	8,559·3	32·6	162·11	195·1	156·14	8,911·2
Nurwa.....	..	..	..	..	..	....
Total....	8,559·3	32·6	162·11	195·1	156·14	8,911·2

Total lands entered as Government.

Senja and Muzmoon or Nurwa.	Dry crop land.	Garden land.			Rice land.	Assessment.
		Soil.	Kussur on wells.	Total Assessment.		
	15	16	17	18	19	20
Senja	1,07,075·7	6,189·10	4,238· 3	10,427·13	17,275· 9	1,34,778·13
Nurwa	73,956·0	10,851·10	9,603· 9	20,455· 3	10,236·15	1,04,648· 2
Total	1,81,031·7	17,041· 4	13,841·12	30,883· 0	27,512· 8	2,39,426·15

Lands entered as Alienated.

Senja and Muzmoon or Nurwa.	Dry crop land.	Garden land.			Rice land.	Assessment.
		Soil.	Kussur on wells.	Total Assessment.		
	21	22	23	24	25	26
Senja	2,14,864·9	26,170·14	21,725·7	47,896· 5	25,946·15	2,88,707·13
Nurwa	29,423·0	4,517· 5	3,444·1	7,961· 6	2,968·15	40,353· 5
Total	2,44,267·9	30,688· 3	25,169·8	55,857·11	28,915·14	3,29,061· 2

Total Assessment of all the Arable land in Neriad.

Senja and Muzmoon or Nurwa.	Dry crop land.	Garden land.			Rice land.	Assessment.
		Soil.	Kussur on wells.	Total Assessment.		
	27	28	29	30	31	32
Senja	3,21,940·0	32,360· 8	25,963·10	58,324· 2	43,222· 8	4,23,486·10
Nurwa	1,03,379·0	15,368·15	13,047·10	28,416· 9	13,205·14	1,45,001· 7
Total	4,25,319·0	47,729· 7	39,011· 4	86,740·11	56,428· 6	5,68,488· 1

9. From the following you will see the total difference between the Revenue under the old and new systems respectively :—

TABLE No. 2.

Number of Villages.	On account of Government cultivated land.				
	Late System.		Survey System.		Net increase caused by the Survey.
	Cultivated Acres.	Rupees of assessment in Sumvut 1922 A. D., 1865-66.	Lands actually in cultivation.		
			Acres.	Rs. of Assessment.	
1	2	3	4	5	6
74	52,581·$\frac{18}{40}$	2,26,944·3	52,581·$\frac{18}{40}$	2,30,515·13	3,571·10

On account of Alienated lands.

Late System.	Survey System.	Net increase caused by the Survey.
Salamia, Swadio, and imposts of all sorts.	Fix commuted Salamia.	
7	8	9
1,04,593·11·0	1,38,272·13·0	3,367· 2

Total of Government and Alienated land.

Late System.						Survey System.			
Assessment of Salamia according to col. 3 and 7.	Cesses which were				Total of late System.	Total of Government and Alienated land, col. 5 and 8.	Net increase caused by the Survey.	Miscellaneous items of land Revenue "Nugdee"	Total Government Revenue according to the settlement.
	Imposed as fixed Salamia on cultivated land.	Absorbed in the Assessment of Govt. land.	Struck off.	Total Cesses.					
10	11	12	13	14	15	16	17	18	19
3,31,537·14	3,450·7	258·5	269·11	3,978·7	3,35,516·5	3,68,788·10	33,272·5	4,044·11	3,72,833·5

10. The total assessment under the new settlement (*vide* column 2 to 5 of Table No. 2) amounts to Rs. 2,30,515-13, to which, for the purpose of comparison, Rs. 20,608-2-0 should be added on account of quit-rent derived from nurwa barkalee. This is required, because the revenue realised on nurwa barkalee up to the introduction of the Survey settlement, was included in the lump assessment of Government land. The actual increase, therefore, amounts to Rs. 24,179-12-0 or about 10 per cent. on the realisations under the old system.

Assessment on Government cultivated lands.

11. A further increase of Rs. 8,911-2-0 (*see* column 14, Table No. 1)—may be expected on account of arable waste being brought under cultivation.

12. Under this head there has been an increase of Rs. 33,679-2. Even deducting Rs. 20,608-2 for quit-rent—(the 4 anna settlement of nurwa barkalee above referred to)—the *bonâ fide* increase is equal to 12 per cent. on former collections. This may be attributed to—

Assessment of Alienated land.

(*a*) The change of the "asra" into the measured beegah in reckoning the amount of fixed beegotee salamias which caused an increase of area equal to 8,000 acres.

(*b*) Difference between old and new assessment imposed as additional salamia on alienated holdings, in respect to Government khatabundy lands—*vide* paragraph 16.

(*c*) The conversion of a portion of the cesses payable under the late system, into a fixed salamia on alienated lands, held now, or originally, by persons liable to them.

13. From the total revenue of the talooka Rs. 3,72,833-15 (as shown in column 19 of Table No. 2) a deduction should be made of Rs. 7,800-13 on the following account: In two villages Ore and Kumboluj the Survey rates were introduced this year, the difference between the old and new assessment (being Rs. 7,338-9-11) was remitted. This balance Rs. 462-3-1 is on account of minor remissions.

Total Revenue of the Talooka this year.

14. With the exception of Rs. 1,364-12-3 a balance in the course of collection, the whole of the revenue due, Rs. 3,65,032-8-0 was realised on the 31st of July last.

Outstanding balance.

15. In columns, 8, 14, and 20 of Table No. I., and column 5 of Table No. II. is included the assessment of Ilaidee lands entered as Government, and in column 26 of Table No. I. and column 8 of Table No. II. those entered as alienated.

Ilaidee lands.

Vide Mr. Pedders' report on the commutation of quit-rents and fluctuating cesses in Matur, No. 3, dated 11th April 1863.

The following statement will show how the settlement of these lands has been made.

Total Area and Assessment.

No. of Villages in which Ilaidee was found.	Late System.		Survey System.	
	Acres.	Rupees of Assessment.	Acres.	Rupees of Assessment.
9	231·$\frac{1}{40}$	333-7-7	231·$\frac{1}{40}$	1,159-9-0

of which

Have been entered as Government and fully assessed.		Have been entered as alienated.			
Acres.	Assessment.	Acres.	Assessment.	Salamia inclusive of summary settlement.	Nooksan or Loss.
29·$\frac{23}{40}$	139·6	201·$\frac{18}{40}$	1,020·3	347·9	672·10

This distribution has been made in accordance with the instructions contained in the Revenue Commissioner's letter No. 660A of the 19th March 1864.

16. In making the settlement of these lands it was necessary to decide in each case, whether alienated land held by a Khatadar, was included in his "khata putta" or not. For as the late Revenue Commissioner very justly observed, the difficulty in dealing with khatabundy land

Khatabundy lands.

is to secure to Government the *extra* assessment (which has hitherto been imposed on Government lands, on account of alienated lands being held *therewith*)—and on the other hand *not to tax, unjustly, alienated lands separate from the holding.*

17. When on examination of the " khatawar putta" it was found that the alienated lands, held by the Khatadar were included therein, then a salamia equal to the difference between the former amount of the " khata" and the new assessment, *plus* the commuted cesses, was imposed on the alienated lands.

18. But when on the other hand it was found that the alienated land held by the Khatadar was not included in his " khatawar putta," then it was evident he held his alienated land separate from his khata, in which case no extra assessment was imposed. This settlement was just and fair, and gave a great deal of satisfaction. The total amount of increase of salamia caused by excess of assessment on Government khatabundy lands under the old system is Rs. 642.

Alienated lands.

19. The settlement of quit-rents, cesses, &c. on alienated land has been carried out in accordance with the Revenue Commissioner's Memoranda Nos. 612A and 707A of 1863—and only one point calls for notice.

Mâliât Swâdio.

20. In letter No. 612A of the 25th April 1863, the Revenue Commissioner directed that fluctuating swadios should be commuted on the principle of taking a 12 years average for the lands under cultivation, and imposing a minimum rate on lands which happen not to have paid the cess, but which are liable to pay. Government in their Resolution No. 2426, of 24th June 1864, paragraph 11, ruled that instead of the above, the average total sum collected in the last 12 years, from the *cultivated lands only*, should be distributed over all lands liable to swadio.

21. In my letter to the Revenue Commissioner, N. D., No. 71 of the 16th February, it was pointed out that under the mode of commutation sanctioned by Government those persons who have not paid any swadio for the last 12 years would have to pay more under the commutation than is due from them for *simple liability*, and they

would complain that, not only are they compelled to pay according to their own *liability*, but a share also on account of the liability of others. I pointed out, that if this were brought to the notice of Government, they would perceive that the plan proposed by the late Revenue Commissioner was not only more equitable but more favourable to the Revenue than the other.

22. Upon this Government passed the Resolution No. 853 of the 8th March 1866, sanctioning the re-adoption of the Honorable Mr. Ellis' plan, which has consequently been carried out in this settlement, and has given satisfaction.

Received with the Revenue Commissioner's endorsement No. 1188 of 14th idem.

Special settlement of Nurwa Villages.

1.	Khakarka Pati.	Neriad Kusba.
2.	Hirjee Pati.	
3.	Ruttonjee Pati.	
4.	Chaklasi Pati.	
5.	Alad Pati.	
6.	Bhoomel.	
7.	Lakavad Pati.	
8.	Tamol.	
9.	Chuklasi.	
10.	Sarsa.	
11.	Wurthal.	
12.	Kasur.	
13.	Dubbaw.	
14.	Saloon Talpat.	
15.	Peeplug.	
16.	Chikodra.	
17.	Bharora.	
18.	Rasnol.	
19.	Kumboluj.	
20.	Singra.	
21.	Lamboovel.	
22.	Nursanda.	
23.	Ajarpoora.	
24.	Koonjrow.	
25.	Punsora.	
26.	Ode.	
	1. Kasur.	
	2. Kumboluj.	
	3. Bhomel.	
	4. Lingda.	
	5. Koonjrow.	

23. I now turn to the special settlement of 26 nurwa villages noted in the margin, and must premise by informing you that before the settlement was commenced I issued a proclamation to the nurwadars to ascertain their wishes, as to whether they would prefer "Akar" (the Survey assessment) for their respective shares or a continuance of the Phalla system. The subject was also discussed at the time of settlement, and every endeavour made to bring all the nurwadars to one way of thinking. 21 villages preferred the Phalla system, and five villages only agreed to have the settlement made according to the "Akar." *Ajeepoora* petitioned that the nurwa might be abolished, but as one sharer dissented, this could not be done, as complete unanimity is the essence of the nurwa tenure.

24. The proclamation issued to the nurwadars generally, conveys all information regarding the principle on which the settlement was made, and is given below :—

" Be it known to the Nurwadars of Neriad. Your lands from year Sumvut 1922 A.D. 1866, will be assessed by me according to Survey rates, it is therefore required of you to decide whether you desire that your nurwa holdings should be brought under the Senja Vivut (*i.e.* the usual Begotee Vivut) and management according to survey rules, or whether you wish to continue the nurwa tenure intact. If you choose to continue the nurwa, you will have to submit to the following rules :

" 1st. The survey assessment on the full area of nurwa lands will be recovered from each sharer in proportion to his shares in the nurwa according to the existing system whether it be in annas or otherwise, thus :—

Sharers' Names.	Shares in Annas.	Survey.		According to the Nurwa Phalla.
		Nos.	Assessment.	
			Rs.	Rs.
Khandas Ramdas	8	2 part 3 part 4 part	20 40 16	
			76	125.
Govind Gamjee	6	3 part 4 part 5 part	50 20 10	
			80	93.12
Pragjee Tiagee	2	2 part 3 part 4 part	20 10 20	
			50	31.4
Total	16	....	206	250.

" You will always be assessed in this proportion whether your lands are cultivated or lying waste, you will not have the option of giving up any unprofitable portion.

"2nd. No distinction will be made on account of the quality of land held by any shareholder, whether it is Bagayet, Jerayet or Rice, rich or poor. The lump assessment on the entire lands, will be divided according to the share held and the Jumma will be levied in proportion to such shares, irrespective of the value of any individual's field. Thus they who have Bagayet lands will profit more by this arrangement, than they who have simple Jerayet fields in possession. It therefore behoves you to well consider before you decide.

"3rd. If the nurwadars mutually agree to pay the Government assessment on fields actually in their possession without taking into consideration the proportion of shares, no objection will be offered to such an arrangement. The example given above is what will be adopted in the event of the nurwadars agreeing for the nurwa instead of the survey settlement.

"4th. If you desire to enter the name of a co-sharer in the records it will be permitted with certain restrictions as to too minute sub-divisions of the co-parcenary.

"5th. If you wish to adopt the Senja Vivut, you will not be disturbed in possession of the fields you now hold, which will be continued to you subject to the survey assessment. Furthermore, you will reap great advantages from the tenure in being able at pleasure to extend or contract your cultivation according to your means."

25. The Statement given below exhibits the effect of the Nurwa Settlement in each Village: —

The effect of the Nurwa Settlement in the 26 Villages as compared

Number.	Names of Villages.	Old System.				Total new Phalla settled at the Survey Settlement.	Revenue of Nurwa Barkalee of denomination-	
		Phalla.	Salamia.	Miscellaneous.	Total old Phalla.		Salami.	Summary settlement cess.
1	2	3	4	5	6	7	8	9
		Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.
1	Kharkarka Pati.	7,113 15 1	....	....	7,113 15 1	6,501 12	....	....
2	Hirjee Pati....	2,885 3 6	....	....	2,885 3 6	2,589 0	....	....
3	Ruttonjee Pati..	1,080 4 8	....	....	1,080 4 8	960 0	....	....
4	Chaklasi Pati ..	13,113 9 11	....	....	13,113 9 11	10,670 8	....	....
5	Alad Pati.....	614 1 5	....	....	614 1 5	554 10	....	....
6	Bhoomel	1,344 7 11	....	....	1,344 7 11	1,722 6	....	....
7	Lakavad Pati ..	5,210 6 1	....	....	5,210 6 1	4,900 0	....	....
8	Turnol	3,048 6 8	....	....	3,048 6 8	2,229 8	....	....
9	Chuklasi	4,426 10 8	1,790 5 1	....	6,216 15 9	5,534 1	2,385 12	2,952 5
10	Sarsa	6,313 4 9	2,556 12 6	....	8,870 1 3	3,855 0	2,824 12	683 6
11	Wurthal	1,134 5 6	115 10 11	....	1,250 0 5	576 0	487 2	72 0
12	Kasur	5,872 13 5	1,667 5 3	....	7,540 2 8	4,634 1	1,807 2	174 13
13	Dabbaw	4,308 2 1	241 13 3	....	4,549 15 4	5,125 0	351 8	28 15
14	Saloon Talput..	2,480 8 1	914 13 2	....	3,395 5 3	1,879 12	1,005 5	1,065 12
15	Peeplug	1,553 11 4	12 3 4	....	1,565 14 8	1,118 0	157 11	78 5
16	Chikodra	6,632 7 5	209 4 8	....	6,841 12 1	4,982 0	214 14	57 8
17	Bharora	2,356 8 7	411 9 9	....	2,768 2 4	2,980 0	546 7	190 4
18	Rasnel	1,456 13 4	....	....	1,456 13 4	1,280 0	....	....
19	Kamboluj	4,724 1 9	878 1 11	15 8 6	5,617 12 2	6,970 4	784 6	274 7
20	Singra	339 1 0	2,353 5 8	40 1 0	2,732 7 8	1,748 10	1,497 8	336 2
21	Laboovel	1,458 0 0	1,781 3 6	219 0 2	3,458 3 8	1,860 0	1,751 0	386 11
22	Nursanda	4,097 11 4	....	....	4,097 11 4	2,880 0	....	....
23	Ajarpoora	6,188 14 3	66 0 4	....	6,254 14 7	6,335 6	9 7	160 0
24	Koonjrow	2,448 12 3	135 7 9	....	2,584 4 0	1,877 4	141 2	29 10
25	Punsora	4,090 9 2	....	....	4,090 9 2	3,195 0	....	....
26	Ode	14,586 9 11	678 0 10	....	15,264 10 9	17,680 0	....	....
	Total....	1,08,879 8 1	13,812 1 11	217 9 8	1,22,866 3 8	1,04,848 2	13,964 0	6,490 2

Net increase =

with the old System is set forth in the following Statement.

NURWA LAND EXCLUDED FROM THE NEW NURWA.							ON THE TOTAL OF THE NEW SYSTEM.		
different tions.	Service Barkalee land.			Entered as Muzmoon.	Total land excluded.	Total Columns 7 and 15.	Less.	More.	REMARKS.
Total.	Salamia.	Summary settlement cess.	Total.						
10	11	12	13	14	15	16	17	18	19
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	
....	....	....	..	....	....	6,501 12	612 3 1	....	
....	....	....	..	....	....	2,589 0	296 3 6	....	
....	....	....	..	....	....	960 0	120 4 8	....	
....	....	....	..	....	....	10,670 8	2,443 1 11	....	
....	....	....	..	....	....	554 10	59 7 5	....	
....	....	....	..	....	....	1,722 6	....	377 14 1	
....	....	....	..	....	....	4,900 0	310 6 1	....	
....	....	....	..	....	....	2,229 8	818 14 8	....	
5,338 1	35 3	6 3	41 6	25 4	5,404 11	10,938 12	....	4,721 12 3	
3,508 2	10 0	0 4	1 4	509 0	4,018 6	7,873 6	996 11 3	....	
559 2	....	....	..	....	559 2	1,135 2	114 14 5	....	
1,981 15	....	....	..	28 8	2,010 7	6,644 8	895 10 8	....	
380 7	....	....	..	....	380 7	5,505 7	....	955 7 8	
2,071 1	....	....	..	62 4	2,133 5	4,013 1	....	617 11 9	
236 0	....	....	..	....	236 0	1,354 0	211 14 8	....	
272 6	....	....	..	....	272 6	5,264 6	1,577 6 1	....	
736 11	....	....	..	....	736 11	3,710 11	....	948 8 8	
....	....	....	..	....	....	1,280 0	176 13 4	....	
1,058 13	104 1	7 5	111 6	222 0	1,392 3	8,362 7	....	2,744 10 10	
1,833 10	....	....	..	....	1,833 10	3,582 4	....	849 12 4	
2,137 11	....	....	..	8 12	2,146 7	4,006 7	....	548 3 4	
....	....	....	..	....	....	2,880 0	1,217 11 4	....	
169 7	....	....	..	202 8	371 15	6,707 5	....	452 6 5	
170 12	....	....	..	91 0	261 12	2,139 0	445 4 0	....	
....	....	....	..	....	....	3,195 0	895 9 2	....	
....	....	....	..	....	....	17,680 0	....	2,415 5 3	
20,454 2	140 0	13 12	154 0	1,149 4	21,757 6	1,26,405 8	11,192 8 3	14,631 12 7	

26. It is to be remarked that the exclusion of fractions (in the anna value of the nurwa) is, when practicable, very desirable, and simplifies considerably, the calculation of the shares of the nurwa.

Exclusion of fractions in anna value of Phalla.

27. With this view (and bearing in mind the assessment by the old jumma) we fixed the new amount of the phalla.

28. It is advantageous because by allowing a small margin between the survey land assessment and the amount of phalla to be paid by the nurwadars, the rights of Government in imposts (other than the assessment in land) connected with the nurwa are preserved.

29. The following abstract shows how the above principle has been applied in the settlement of each village:—

Number.	Villages.	Division of the Nurwa.		Value of each anna of Nurwa by the Survey settlement.	Fixed value of each anna by the new Phalla.	Amount of old Phalla.	Amount of new Phalla.	Characteristic Divisions.
		Annas.	No. of Sharers.					
1	Khakarka Pati	211·5½	186	30 0 1	30 12 0	7,113	6,501	Annas.
2	Hirjee Pati	157·9	51	16 5 0	16 8 0	2,885	2,589	ditto
3	Ruttonjee Pati	73·2	39	13 1 7	13 2 0	1,080	960	ditto
4	Alad Pati	34·8	24	15 8 10	16 0 0	614	554	ditto
5	Chuklasi Pati	241·1¾	157	42 14 9	44 4 0	13,113	10,670	ditto
6	Turnol	22·9	48	90 2 7	98 0 0	3,048	2,229	ditto
7	Sarsa	192·12	264	16 8 7	20 0 0	6,313	3,855	Pugree.
8	Warthal	4·	14	133 8 0	144 0 0	1,134	576	Rupees.
9	Dubbaw	497·1·8	144	10 4 2	10 5 0	4,308	5,125	Beegas.
10	Peeplug	344·	108	3 0 1	3 4 0	1,553	1,118	Annas.
11	Chikodra	96·	147	50 7 7	52 0 0	6,632	4,992	Rupees.
12	Bharora	40·	41	74 12 9	78 8 0	2,356	2,980	Annas.
13	Punsora	45·	71	70 0 4	71 0 0	4,090	3,195	ditto
14	Lakavad Pati	318·8	156	15 2 0	15 6 0	5,210	4,900	ditto
15	Rasnol	45·0	57	70 0 4	71 0 3	4,090	3,195	ditto
16	Lamboovel	8·0	5	308 3 2	310 0 0	1,456	1,860	Beegas.
17	Nursanda	240· / 100·	168	5 11 5 / 13 7 1	6 0 0 / 14* 6 6	4,097	1,440 / 1,440	ditto / Annas.
18	Ode	80·	72	220 15 0	221 0 0	15,264	17,680	ditto

* *Note.*—In this case a fraction could not be avoided, as both bhags have equal value.

30. The next subject to be considered is the plan adopted for dividing the phalla in those villages, in which the nurwadars did not agree to settle for their holdings according to the Survey "akar."

Redistribution of Phalla.

31. It is necessary to mention that owing to the exclusion of "nurwa barkalee," the condition of each bhag of Government nurwa land was, relatively, completely changed, and a redistribution of the phalla became an essential element in the settlement, and was adopted with the full consent of the nurwadars.

32. This arrangement was absolutely necessary, as a matter of equity, in the case of those nurwadars whose shares in the "nurwa" contained a large portion of alienated land, which, after exclusion from the nurwa, was transferred to the parties by whom it was occupied, but it will be understood that, these changes notwithstanding, the *total* Government demand remained unaltered.

33. In the villages noted in the margin the value of the nurwa in each bhag remains unchanged, but the amount of the phalla was fixed for each bhag according to mutual understanding and an adjustment made in those cases when the amount of the phalla was either in excess of or less than the Survey "akar."

Chuklasi.
Ujeepoora.
Saloon Talpat.

34. In "Dubbaw" the nurwadars agreed that the distribution of the phalla should be made according to the extent of nurwa *lands* in each sharer's possession, and not according either to "akar" or "anna value."

35. It will be observed that the same rule has not been applied in all villages, but this cannot be helped, for the various circumstances of particular individuals and of particular villages must be duly considered, before any attempt can be made to bring the parties concerned to terms which the whole body will agree to, and it is often a difficult matter to induce them to act with equity and justice towards each other.

One rule not applicable in all the nurwa villages.

36. It often happens that the adjustment of the nurwa barkalee alters the relative value of the holdings of co-sharers, brothers, &c., and to make them understand that the re-distribution of the phalla

has been adopted to meet this difficulty, and to make the Government demand have equal incidence, is no easy matter ; for it is especially to be remembered that the settling officer has no power* to change anything (however right and advisable he may deem it to be) unless all the nurwadars are unanimous.

* Sec. VIII. of Regulation 17 of 1827.

37. Government will be glad to learn, however, that notwithstanding many difficulties, this settlement has been brought to a satisfactory conclusion, and that the re-distribution of the new phallas of the nurwa has been carried out on such equitable principles, that, no reasonable objection to the settlement can be made by any of the sharers.

Results satisfactory.

38. Of the 26 nurwa villages, two, (Kumboluj and Ode) came under settlement this year, as the requisite information could not be obtained in time to introduce the settlement last season, in consequence of separate instructions on several points having been applied for to the Revenue Commissioner.

39. It will be noticed that the revenue has benefitted by the revised nurwa settlement to the extent of Rs. 3,439-4-4. Although the new phalla on Sirkaree nurwa is less by Rs. 18,318-1-8 than the old mixed phalla, yet the nurwa barkalee land which has been excluded from the new nurwa and subjected to a cess of 4 annas in the Rupee of the *nooksan*, plus the ordinary quit-rent, more than makes up the deficiency, as will be seen by the following figures :—

Financial Result of the revision of the Nurwa.

	Rs.	a.	p.
Old Phalla	1,22,966	3	8
New Phalla	1,04,648	2	0
	18,318	1	8

Add.

Total quit-rent on Nurwa Barkalee Kuller land.	20,454	2	0		
Quit-rent on Nurwa Service land	154	0	0		
Entered as Government Nurwa Muzmoon ..	1,149	4	0		
				21,757	6	0
Total realisable from Nurwa				1,26,405	8	0
Total realisable under old system				1,22,966	3	8
Gain to Government.. Rs.				3,439	4	4

Increase or decrease in the new Nurwa.

40. The reasons for the increase or decrease of the Government demand in the 26 nurwa villages do not require special notice (except in Chuklasi, Kumboluj and Ode) as they are owing, chiefly, to the adjustment of Government and barkalee lands, in the new nurwa, consequent on the exclusion of barkalee, or to the increased area resulting from a careful measurement.

41. In Chuklasi the extent of land found by measurement was greatly in excess of beegahs entered, in the accounts, but as the excess is, mostly, in the possession of alienees, the enhanced assessment does not fall on the nurwadars.

42. In Kumboluj the increase is nominal, because the "kothli sanths" on Government nurwa lands, under the old system, were paid to the owners by the nurwadars, independent of the amount of jummabundy paid to Government. Under the present settlement the full assessment will be brought to Government account, and the payment of "santh" will be made direct from the Treasury. All the correspondence and information regarding the "*santh*" settlement will be made over to the Settlement Officer, N. D., by this department.

43. In Ode the nurwadars could not come to terms among themselves relative to the exclusion of the barkalee land from the nurwa—consequently, all the land has been assessed as Government nurwa. Had they chosen to exclude the barkalee as was done, by the nurwadars, in other villages, the majority of the sharers would have been considerable gainers.

44. The muzmoon lands in Ode (unauthorizedly included in the nurwa) have been separated from the nurwa accounts, so that in future no complications can arise from their being included in the jumma of nurwa lands.

Nurwa Barkalee land.

45. During the inquiry, necessary for the preparation of the settlement papers of villages held on the nurwa tenure, it was ascertained that a considerable area of land held as nurwa barkalee, was then in possession of the nurwadars themselves, and a doubt arose as to whether

Government was aware of this fact, when they passed the resolution, noted in the margin, ruling that nurwa barkalee, generally, should be guaranteed by a Sanund as permanently alienated land —(on the nurwadars consenting)—subject to a special quit-rent of 4 annas in the Rupee. The doubt that occurred to us was whether nurwa land (although called barkalee and entered as such in the books,) could be considered *bonâ fide* alienated land when held by nurwadars in their own shares of the nurwa.

Resolution of Government No. 2481, on Revenue Commissioner's letter No. 308 of 29th March 1864.

46. In referring the point for the decision of Government, the Revenue Commissioner N. D., expressed his opinion "that as both old and more recent legislation relating to the nurwa tenure has carefully provided against the permanent alienation by the nurwadars of the rent-paying lands, they are not entitled to any remission of assessment on account of land which they may have temporarily alienated and subsequently again redeemed." Government ruled in the resolution quoted above, that although the Revenue Commissioner was theoretically correct, yet as those alienations are ancient,—have to some extent been recognised, and as no revenue has been realised therefrom for a long course of years, we should not be justified in assessing them till the nurwa tenure breaks down—and that it is preferable to abandon the revenue, rather than excite the discontent which the levy of the full assessment would engender.

Superintendent Revenue Survey to Revenue Commissioner, No. 114 of the 23rd March 1866.

Rev. Commissioner to Chief Secretary, No. 1789 of 25th April 1866.

Resolution of Govt., No. 1613 of 2nd May 1866.

47. On a further representation from the Revenue Commissioner, N. D.—in handing up Mr. Trevor's report on the settlement of certain nurwa villages—the resolution quoted in the margin was passed, and the Commissioner in No. 3414 of the 7th August 1866 directed that this order should be acted

Resolution. In the cases described in para. 22 of Mr. Trevor's report, the imposition of full assessment not only facilitated the settlement but was in accordance with the wishes of the nurwadars. In this and similar cases full assessment should of course be imposed on alienated lands in possession of nurwadars. The resolution of Government No. 1613 was intended to apply to cases in which objection might be taken to the levy of the full assessment.

on in Neriad. It will be seen in the sequel that this order has been strictly carried out.

48. I shall now explain the method adopted in settling the nurwa barkalee. The settling officer collected all the nurwadars and personally acquainted them with the orders of Government in regard to the question of excluding alienations from the nurwa, and the application of a 4 anna settlement to these lands—after taking an agreement from the nurwadars, the owners of all nurwa barkalee lands were called up—and their rights having been settled and determined, a summary settlement of 4 annas in the Rupee in addition to the original salamia or quit-rent was imposed. When nurwa barkalee land was found standing in the name of a third party, but in possession of a nurwadar—the nurwadar was called upon to prove his right, and failing to do so (by documentary or other reliable proof), the full assessment was imposed upon the land.

Nurwa lands liable to Kothli Santh and Government assessment.

49. In several cases it was found that the nurwadars paid a nominal "kothli santh" to the original barkalee holders, and were unwilling to restore the land; under such circumstance no course was left but to fully assess the land, as Government, which in reality, it is. The nurwadars will, therefore, have to pay the Government demand as well as the santh, a liability they cheerfully accept rather than relinquish their right as superior holders. This is not to be wondered at, as land in the Cherowtur is now very valuable.

Comparative Statement of Nurwa Barkalee old and new system.

50. The statement on the other side shows in detail the area under assessment and the distribution of nurwa barkalee in 14 villages in which it was found—according to the Survey system and the old system, and the quit-rents realisable under each—of which the following is an Abstract:—

Salamia according to the old system ..	Rs.	13,134	1	1
Ditto according to the new system ..	„	14,104	4	0
Four annas settlement	„	6,503	14	0
Land fully assessed	„	2,532	1	0
Total according to the new system ..	Rs.	23,140	3	0
Increase under the new system	Rs.	10,006	1	11

A COMPARATIVE STATEMENT of the Nurwa Barkalee

ACCORDING TO THE NEW

Number.	Names of Villeges.	Total Nurwa Barkalee according to the old system as shown in the Tallatee's Statement.	Total number of Khatás.	Numbers.		Total lands.	
				Numbers.	Shares.	Area.	Assessment.
1	2	3	4	5	6	7	8
1	Wurthal.....	179 0 0	24	36	53	113 25	774 0
2	Saloon Talpat	2,067 2 0	233	277	451	1,117 12	5,503 8
3	Kasur	805 8 0	148	203	298	523 2	2,528 10
4	Dubbaw	124 10 0	53	45	73	91 11	466 8
5	Sarsa	1,881 15 0	304	816	982	1,340 18	6,047 2
6	Chikodra	156 10 0	64	61	87	94 3	448 15
7	Kumboluj	878 0 0	125	163	295	565 33	2,372 8
8	Lamboovel	1,073 2 2	118	335	436	668 36	3,351 13
9	Bharora.....	594 4 0	70	94	192	375 32	1,302 6
10	Ajarpoora	307 5 10	54	67	98	187 30	797 14
11	Koonjrow	112 10 0	20	15	26	70 8	302 8
12	Lingda	1,450 5 0	157	362	494	955 34	3,964 9
13	Chuklasi	4,041 10 0	759	1,055	1,763	2,637 30	14,555 5
14	Peeplug.....	146 10 0	41	60	68	95 36	469 12
	Total....	13,813 8 12	2,170	3,609	5,224	8,836 30	42,885 6

Liable to Summary Settlement of 4 annas in Rupee.

Area.		Assessment.		Salámia.		Nooksan.		Summary Settlement cess.		Total.	
9		10		11		12		13		14	
113	25	774	0	487	2	286	14	72	0	559	2
1,067	23	5,274	8	1,005	5	4,269	3	1,065	12	2,071	1
516	13	2,500	2	1,807	2	693	0	174	13	1,981	15
91	11	466	8	351	8	115	0	28	15	380	7
1,224	39	5,536	2	2,824	12	2,711	6	683	6	3,508	2
94	8	448	15	214	14	234	1	57	8	272	6
442	5	1,880	12	784	6	1,096	6	274	7	1,058	13
653	35	3,289	1	1,751	0	1,538	1	386	11	2,137	11
375	32	1,302	6	546	7	755	15	190	4	736	11
151	0	648	10	9	7	639	3	160	0	169	7
59	37	259	8	141	2	118	6	29	10	170	12
674	26	2,833	8	1,497	8	1,336	0	336	2	1,833	10
2,561	27	14,147	1	2,385	12	11,761	5	2,952	5	5,338	1
95	36	469	12	157	11	312	1	78	5	236	0
8,123	32	39,830	13	13,964	0	25,866	13	6,490	2	20,454	2

Service Lands entered as such.						Included in the Nurwa.	
Area.	Assessment.	Salamia.	Nooksan.	Summary Settlement according to the Service land Rules.	Total Salamia.	Area.	Assessment.
15	16	17	18	19	20	21	22
..	..	..	..	..	..	..	....
..	..	..	..	..	..	36 18	167 12
..	..	..	..	..	..	..	....
..	..	..	..	..	..	..	....
0 18	2 0	1 0	1 0	4 0	1 4	..	....
..	..	..	..	..	..	..	....
60 23	269 12	104 1	165 11	7 5	111 6	..	....
..	..	..	..	..	..	12 26	54 0
..	..	..	..	..	..	..	....
..	..	..	..	..	..	23 12	98 12
..	..	..	..	..	..	..	....
..	..	..	..	..	..	281 8	1,131 1
44 19	250 12	55 3	215 9	6 3	41 6	25 14	132 4
..	..	..	..	..	..	..	....
105 20	522 8	140 4	382 4	13 12	154 0	378 38	1,583 13

land according to the Old and New System respectively.

REVENUE SURVEY SETTLEMENT.

Fully assessed, that is, entered as Sirkaree Muzmoon.		Total Salamia according to the old system.	Total according to the new system, columns 14, 20, 22, & 24.	New settlement more or less than the old.	
Area.	Assessment.			More.	Less.
23	24	25	26	27	28
....	....	115 10 11	559 2	....	443 7 1
13 11	61 4	914 13 2	2,300 1	....	1,385 3 10
6 29	28 8	1,667 5 3	2,010 7	....	343 1 9
....	....	241 13 3	380 7	....	138 9 9
115 1	509 0	2,556 12 6	4,018 6	....	1,461 9 6
....	....	209 4 8	272 6	....	63 1 4
63 5	222 0	878 1 11	1,392 3	....	514 1 1
2 15	8 12	1,781 3 6	2,200 7	....	419 3 6
....	....	411 9 4	736 11	....	325 1 3
12 18	50 8	66 0 9	518 11	....	252 10 8
9 31	43 0	135 7 9	213 12	....	78 4 3
....	....	2,353 5 8	2,964 11	....	611 5 4
6 10	25 4	1,790 5 1	5,536 15	....	3,746 9 11
....	....	12 3 4	236 0	....	223 12 8
229 0	948 4	13,134 1 1	23,140 3	....	10,006 1 11

N. B. BEYTS,
Acting Superintendent Revenue Survey
and Assessment, Guzerat.

Ikrarnamas.

51. In consequence of the correspondence referred to in paragraph 45, 46, and 47, which took place regarding the exclusion or otherwise from the nurwa of nurwa barkalee land, held by nurwadars themselves, the sanction for carrying out the nurwa settlement was delayed till very late in the season of 1866. On the receipt of this sanction an inquiry was at once set on foot to determine the area of nurwa barkalee land in each village of which no perfect record was procurable. This was a most difficult and onerous duty and entailed the attendance before the Assistant Settlement Officer of every man concerned. These in the aggregate numbered 2,170 persons, to each of whom certain questions had to be put and replies elicited, before the papers could be prepared for the settlement. With great difficulty, and only by devoting every moment to work, were these papers prepared in time to settle the new Jumma, prior to the closing of the Revenue year. Immediately on the opening of the season 1867 the preparation of the nurwa barkalee putrucks for the Borsud Talooka commenced, and the villages held in this tenure are so numerous and the difficulties and complications so great, that the inquiry entailed an amount of labour quite beyond our expectations.

52. Although the details connected with the preparation of the ikrarnamas in Neriad are in progress, they are not so far advanced as they would have been, had the inquiry above referred to not been so tedious and prolix; but I trust, nevertheless, that by the time an answer shall have been received from the Revenue Commissioner, N.D., relative to ghur bharoo, *and tenant right generally in nurwa villages*, most of the preliminary papers requisite for the preparation of the ikrarnamas will be in a forward state, but it must be remembered that the information to be collected is very elaborate, and will require time, patience, and considerable hard work.

Fruit trees.

53. In nurwa villages the produce of fruit trees belongs to the nurwadars. In senja villages the realisations from this source amounted to the insignificant sum of Rs. 890-10-3. I am most respectfully of opinion that the fruit trees should be given with the occupation of

the land on which they stand, so that no invidious comparisons may be made between the nurwa and senja tenures.

Average rates.

54. The average rates now imposed by the Survey are as follows:—

Group of Villages.	Dry crop.	Garden soil and water.	Rice soil and water.	General average.
Class.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	5 0 9	11 4 2	7 11 11	6 6 10
II.	4 6 11	9 2 4	6 7 1	5 2 4
III.	4 0 0	8 1 3	6 4 4	4 5 8
IV.	3 13 9	7 13 9	5 8 4	4 2 10
V.	3 3 3	6 10 9	4 14 11	3 7 3
VI.	2 1 5	.....	3 7 4	2 1 11

Financial result.

55. The financial result is a total increase of Rs. 42,183 in the revenues of the Talooka (about 12 per cent.) as will be observed by the following detail:—

	Rupees
1 The new Nurwa settlement gives an increase of	3,439
2 Assessment of cultivated Senja land gives an increase of ..	16,762
3 Assessment of waste in Senja Muzmoon	8,911
Total increase in Government land	29,112
4 Increase of quit-rent under the new settlement..	13,071
Grand total Government and alienated land ..	42,183

Jummabundy.

56. Although the survey rates were introduced last year many changes had to be effected in the revision of the bagayut kussur this season as alluded to in paragraph 3.

How the Bagayut revision was conducted.

57. After receiving instructions from the Revenue Commissioner, a trustworthy Classer was deputed to the villages in which diminishment* of the spring force was the subject of petition. To prevent unreasonable complaints, and the loss of the Classer's services and my own time, it was ruled that no investigation

* *Vide* ante paragraph 3.

should be made unless the well-owner agreed to pay the Classer's wages, in the event of his petition proving untrue. This measure was not adopted with a view to economy only, but to check vexatious petitions. I am glad to say the precaution worked well, as several persons who had previously complained (on the supposition that an order would be issued without any particular examination,) declined the services of the Classer and tacitly admitted the equity of the "kussur."

Bagayet Kussur.

58. The revised kussur upon Government and alienated wells amounts to Rs 39,011-4-0 being, Rs. 22,476-12-0 less than originally imposed. The sum divided by the 7,614 acres (fixed by scale as irrigable) gives a rate of Rs. 5-2-0 per acre, to which must be added the dry-crop rate for soil, which gives Rs. 9-14-0 as the average garden rate for the whole district.

59. The cause of this reduction is evident. The original maximum water rate of Rs. 10 per acre, for a first class well, was reduced to Rs. 7-8-0 which caused a decrease of Rs. 15,362. The balance Rs. 7,114-12-0 is the reduction consequent on allowing an increased area for rotation of garden crops, and the difference between the full kussur and the reduced assessment imposed on comparatively new wells, the owners of which—if not entitled to Gunvut, had still a claim to consideration, in consequence of having improved their lands by the sinking of wells, within a very recent period.

60. It is true that these occupiers should have applied for permission to sink wells, by doing which they would have secured the usual "*Gunvut.*" Having done so without permission, however, they had no *right* to the indulgence alluded to above, which was conceded, only, because it appeared equitable, and in accordance with the spirit of the Survey system.

61. I can report with confidence that the revision of the Bagayet Assessment has given great satisfaction, and that no discontent remains.

62. It will be satisfactory to Government to learn that Mr. Rao Bhadoor Shumbooprasad Luxmilall, Assistant Settlement Officer, has

given me the utmost assistance in this very difficult and intricate settlement, and it is not too much to say that I should have experienced great difficulty in carrying it through without him.

63. In conclusion I venture to hope that Government will be pleased to guarantee this settlement for a period of 30 years, (dating from the introduction of the revised rates into the Mehmoodabad Talooka of the Kaira Collectorate) but until the general question relating to ghur-bharoo and tenant rights in nurwa villages shall have been finally disposed of, I would must respectfully recommend that the guarantee should extend to senja villages only.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT,

Superintendent Revenue Survey and

Statement

STATEMENT showing Total Old and New Assessment

Names of Villages.	Old Assessment.	NEW				
		Average class.	Jeerayet.		Rice.	
		As.	Acres.	Rupees.	Acres.	Rupees.
CLASS						
1 Chuklasee	15,198 15	13 10	1,540 27	7,992 0	124 31	961 6
2 Khakurkhad	8002 8	14 2	662 35	3625 13	187 4	1,435 8
3 Alad Pati	626 9	13 8	30 22	161 10	14 39	103 10
4 Ruttonjee Pati	1,258 1	13 3	165 31	788 0	14 6	119 2
5 Lakavad Pati	5,799 11	13 7	669 3	3,301 13	88 11	700 2
6 Keeledaree Pati.....	577 13	9 9	19 33	82 2	7 4	56 8
7 Hirjee Pati	3,016 12	14 1	321 3	1,740 8	56 1	437 2
Total of Class I..	34,480 5	....	3,409 36	17,691 14	492 16	3,813 6
CLASS						
8 Chikodra	7,130 2	12 11	806 30	3,531 4	236 3	1,282 12
9 Doomral	1,052 10	14 6	220 18	998 7	24 18	154 12
10 Peeplug	1,625 0	13 3	246 6	1,079 8	23 4	141 0
11 Samurkha	13,688 2	13 9	2,302 25	10,583 8	435 14	2,661 10
12 Toondel	403 1	13 10	86 26	390 2	30 24	187 10
13 Dabhan	4,910 5	15 0	607 11	3,031 2	106 25	882 14
14 Mureera	761 15	14 0	48 34	225 2	77 23	631 9
15 Futtepoor	478 7	11 4	174 31	636 4	6 26	37 12
16 Gootal	894 6	14 9	140 2	705 15	14 17	92 0
17 Beelodra	1,620 11	13 5	361 12	1,469 5	29 39	206 7
18 Suloon Wanta	293 8	14 0	30 14	133 12	49 7	291 14
19 Suloon Tulpad	3,902 12	13 2	338 16	1,551 0	82 18	527 2
20 Chuklasi, ...	6,454 1	13 7	863 10	3,604 8	58 2	439 13
21 Nursanda	4,224 5	14 2	272 25	1,613 12	26 25	195 4
22 Mehmoodpoora	59 1	14 0	7 20	33 0	0 27	5 0
23 Kumla	477 2	14 8	123 19	595 2	23 18	167 4
Total of Class II. ..	47,975 8	....	6,570 19	30,181 11	1,225 10	7,904 11

of all the Villages of the Neriad Talooka.

ASSESSMENT.							Grand Total including the quit-rents & 4 anna summary settlement on Nurwa or Barkalee to compare with Col. 1.
Garden.		Bagayut. Kussur.	Total. Acres.	Total Rupees.	Assessment of waste land.	Survey Kumal.	
Acres.	Rupees.						
I.							
350 23	2,037 1	2,062 10	2,016 1	13,053 1	117 6	13,170 7	13,170 7
232 0	1,337 3	1,329 10	1,081 39	7,728 2	29 9	7,757 11	7,757 11
27 36	161 2	134 0	73 17	560 6	0 2	560 8	560 8
47 23	258 10	133 6	227 20	1,299 2	0 10	1,299 12	1,299 12
175 24	1,020 12	628 8	932 38	5,651 3	8 15	5,660 2	5,660 2
19 19	110 3	113 14	46 16	362 11	341 0	703 11	703 11
43 33	252 14	450 4	420 37	2,880 12	7 11	2,888 7	2,888 7
896 38	5,177 13	4,852 4	4,799 8	31,535 5	505 5	32,040 10	32,040 10
II.							
60 0	308 4	107 0	1,102 33	5,229 4	43 14	5,273 2	5,545 8
5 21	23 8	18 0	250 17	1,194 11	47 8	1,242 3	1,242 3
....	....	....	269 10	1,220 8	19 0	1,239 8	1,475 8
277 33	1,368 6	667 8	3,015 32	15,281 0	548 12	15,829 12	15,829 12
11 12	49 2	....	128 22	626 14	30 8	657 6	657 6
172 8	900 8	799 0	886 4	5,613 8	6 8	5,620 0	6,000 7
19 32	98 12	74 12	146 9	1,030 3	740 8	1,770 11	1,770 11
....	....	....	181 17	674 0	26 12	700 12	700 12
7 29	30 12	32 0	162 8	860 11	99 4	959 15	959 15
24 35	125 14	146 0	416 6	1,947 10	297 8	2,245 2	2,245 2
71 3	31 8	36 0	86 34	493 2	75 1	568 3	568 3
33 11	178 4	313 0	454 6	2,569 6	110 5	2,679 11	4,750 12
174 4	918 6	695 10	1,035 16	5,658 5	442 11	6,101 0	11,430 7
107 13	601 10	693 0	406 23	3,103 10	40 4	3,143 14	3,143 14
....	....	....	8 7	38 0	24 8	62 8	62 8
....	....	....	146 37	762 6	64 12	827 2	827 2
901 11	4,634 14	3,581 14	8,697 0	46,303 2	2,617 11	48,920 13	57,260 2

	Names of Villages.	Old Assessment.	NEW					
			Average class.	Jeerayet.		Rice.	
				Acres.	Rupees.	Acres.	Rupees.
			As.				
	CLASS						
24	Bhaluj	7,523 11	14 1	1,496 33	6,421 10	90 3	522 11
25	Kariayee	778 5	14 0	84 20	368 4	38 27	249 6
26	Bhomel	2,304 8	13 3	685 9	2,686 0	20 29	121 0
27	Hathnolee	1,582 1	13 11	368 21	1,599 2	45 4	318 0
28	Peeplata	620 10	14 6	109 4	463 13	30 28	208 15
29	Kunjora	807 0	12 3	281 23	1,109 15	10 29	66 4
30	Dawra	748 15	14 2	90 17	405 2	36 36	271 10
31	Seelore	2,491 9	14 2	590 1	2,559 14	39 30	246 12
32	Lamboowel	3,542 8	13 4	249 8	1,056 15	149 23	889 13
33	Sarsa	9,577 0	13 2	1,008 7	4,941 5	28 25	177 10
34	Turnole	4,054 6	12 6	674 17	2,659 13	48 19	257 11
35	Berowa	2,195 11	12 1	536 8	2,073 2	8 1	49 11
36	Rasnole	3,451 10	12 6	1,095 14	3,579 3	47 25	262 2
37	Akhrole	1,404 14	14 7	195 5	931 15	4 32	29 2
38	Bamnolee	1,108 1	13 4	347 22	1,359 7	35 16	232 8
39	Meetral	2,184 14	13 7	227 16	995 0	17 13	137 2
40	Boriavee	5,409 6	13 5	1,079 7	4,437 6	89 15	615 2
41	Alajra	1,026 5	13 5	291 11	1,185 6	17 0	96 6
	Total of Class III	50,811 6	....	9,320 3	38,833 4	758 35	4,751 13
	CLASS						
42	Ujurpoora	6,552 6	13 9	1,007 5	4,143 6	92 10	487 6
43	Chulalee	1,126 7	13 9	285 0	1,078 0	127 0	751 14
44	Rahtulav	1,422 15	11 7	410 7	1,458 11	45 20	222 2
45	Sirdarpoora	901 2	12 4	337 37	1,181 14	16 31	91 12
46	Koonjra	4,226 11	13 10	858 27	3,394 2	105 31	519 0
47	Dwarkapoora	2,925 15	14 7	920 37	3,761 4	128 36	740 3
48	Wuletura	323 0	13 10	98 16	402 5	1 8	6 13
49	Soorasamul	2,140 8	14 6	350 23	1,535 12	79 31	472 6
50	Urera	4,122 6	13 10	933 6	3,560 12	225 31	1,289 1
51	Kasur	7,618 0	14 4	562 34	2,621 7	91 13	501 13
52	Dholee	558 0	14 1	180 10	790 13	5 28	30 0
53	Budapoora	1,285 13	13 5	168 10	691 4	12 23	77 5
54	Wurtal	1,412 1	13 9	142 38	613 7	5 21	28 8
55	Tarpoora	531 12	10 11	295 33	918 12	7 17	35 8
56	Ore	15,375 2	12 10	5,043 37	18,553 6	222 8	1,212 11
57	Kumboluj	5,803 14	13 8	1,732 29	7,154 11	56 20	290 6
	Total of Class IV	56,336 0	....	13,328 29	51,859 14	1,225 8	6,756 12

ASSESSMENT.							Grand Total including the quitrents & 4 anna summary settlement on Nurwa or Barkalee to compare with Col. 1.
Garden.		Bagayut. Kussur.	Total Acres.	Total Rupees.	Assessment of waste land.	Survey Kumal.	
Acres.	Rupees.						
III.							
87 12	423 9	242 8	1,674 8	7,610 6	942 10	8,553 0	8,553 0
22 30	111 8	125 0	145 37	854 2	44 15	899 1	899 1
67 15	248 10	182 0	773 13	3,273 10	118 8	3,392 2	3,392 2
23 4	103 8	81 0	436 29	2,101 10	54 8	2,155 2	2,155 2
23 21	104 12	62 0	163 13	839 8	12 0	851 8	851 8
....	....	....	292 12	1,176 3	85 10	1,261 13	1,261 13
20 16	99 0	100 0	147 29	875 12	68 3	943 15	943 15
50 31	232 6	60 0	680 22	3,099 0	88 5	3,187 5	3,187 5
7 15	33 4	17 0	406 6	1,997 0	38 7	2,037 7	4,170 2
5 29	24 8	51 0	1,042 21	5,194 7	477 13	5,672 4	9,181 10
47 37	214 7	95 11	770 23	3,227 10	214 7	3,442 1	3,442 1
7 33	36 0	16 8	552 2	2,175 5	131 4	2,306 7	2,306 9
23 19	100 0	24 0	1,076 18	3,965 5	107 1	4,072 6	4,072 6
47 20	231 5	185 0	247 17	1,378 6	81 14	1,460 4	1,460 4
1 13	5 0	27 0	384 11	1,623 15	12 6	1,636 5	1,636 5
53 38	242 2	263 0	298 27	1,637 4	139 8	1,776 12	1,776 12
103 15	487 0	541 0	1,271 37	6,080 8	543 8	6,624 0	6,624 0
9 25	45 0	30 0	317 37	1,356 12	94 0	1,450 12	1,450 12
603 14	2,777 15	2,103 11	10,682 12	48,466 11	3,254 15	51,721 10	57,368 11
IV.							
249 27	1,142 6	1,055 0	1,349 2	6,828 2	31 2	6,859 4	7,028 11
6 1	24 0	39 0	418 1	1,852 14	152 1	2,044 15	2,044 15
....	....	....	455 27	1,680 13	12 0	1,692 13	1,692 13
....	....	....	354 28	1,273 10	54 8	1,328 2	1,328 2
49 18	215 2	72 8	1,013 36	4,200 12	180 0	4,380 12	4,551 8
....	....	....	1,049 33	4,501 7	277 10	4,779 1	4,779 1
4 9	17 8	12 0	103 33	438 10	27 4	465 14	465 14
43 6	205 11	309 8	473 20	2,523 5	197 10	2,720 15	2,720 15
50 31	197 4	89 0	1,210 28	5,136 1	108 4	5,244 5	5,244 5
211 1	1,009 4	657 12	835 8	4,790 4	85 15	4,876 3	6,858 2
....	....	....	185 38	820 13	....	820 13	820 13
84 14	381 13	72 8	265 7	1,222 14	77 8	1,300 6	1,300 6
25 17	119 0	88 0	173 35	848 15	44 4	893 3	1,452 5
....	....	....	303 10	954 4	....	954 4	954 4
24 29	105 6	22 0	5,290 34	19,893 7	....	19,893 7	19,893 7
....	....	....	1,789 9	7,445 1	146 8	7,591 9	8,761 12
748 33	3,417 6	2,417 4	15,302 30	64,451 4	1,394 10	65,845 14	69,897 5

	Names of Villages.	Old Assessment.		NEW			
			Average class.	Jeerayet.		Rice.	
			As.	Acres.	Rupees.	Acres.	Rupees.
							CLASS
58	Khankoora	4,585 15	12 9	1,204 24	4,054 6	101 10	476 14
59	Dajjepoora.....	2,320 3	11 5	776 33	2,364 8	29 18	134 0
60	Futtepoor Bhaluj ...	770 9	11 7	329 15	1,000 14	9 22	46 4
61	Punsora.....	5,514 13	13 6	926 12	3,302 14	180 33	943 6
62	Jakhla	2,063 12	12 2	536 8	1,786 0	38 19	197 0
63	Meghwa	1,634 15	12 3	440 11	1,448 4	18 1	93 0
64	Lingra	3,526 10	3 8	386 9	1,415 11	85 7	465 2
65	Asseepoora	....	....	219 8	787 13	32 1	182 2
66	Wunsole	2,856 1	12 3	1,145 0	3,507 0	152 5	691 12
67	Seela.....	407 13	12 10	118 35	340 1	19 7	76 13
68	Gungapoora	848 3	10 10	387 26	1,089 0	41 0	189 0
69	Bharora.....	3,131 5	13 2	1,023 2	3,334 15	48 7	208 10
	Total of Class V....	27,660 3	....	7,493 23	24,431 6	752 10	3,712 15
							CLASS
70	Khanpoor	1,842 0	12 4	816 16	1,905 0	28 28	104 8
71	Soondulpoor	3,548 5	9 5	1,261 16	2,196 4	21 26	74 5
72	Khakunpoor.....	881 6	11 8	456 21	1,152 8	8 11	35 0
73	Dholeta	788 9	11 0	528 35	1,146 4	7 3	27 12
74	Sooralee.....	2,620 9	11 0	1,409 36	3,073 3	45 8	145 8
	Total of Clas VI....	9,680 13	....	4,473 4	9,473 3	111 36	387 1
	GRAND TOTAL....	2,26,944 3	....	44,595 32	1,72,471 4	4,555 35	27,326 10
	In Report...						

P.S.—After preparation of the report, it was discovered that Rs. 30 shown under the head of in this

ASSESSMENT.							
Garden.		Begayet: Kussur.	Total Acres.	Total Rupees.	Assessment of waste land.	Survey Kumal.	Grand Total including the quit-rents & 4 anna summary settlement on Nurwa or Barkalee to compare with Col. 1.
Acres.	Rupees.						
V.							
19 39	76 8	23 8	1,325 33	4,631 4	124 8	4,755 12	4,755 12
22 0	73 12	19 0	828 11	2,591 4	21 0	2,612 4	2,612 4
....	....	....	338 37	1,047 2	24 12	1,071 14	1,071 14
50 22	205 14	324 8	1,157 27	4,776 10	75 0	4,851 10	4,851 12
36 10	140 0	86 0	610 37	2,209 0	33 12	2,242 12	2,242 10
56 0	221 8	88 8	514 12	1,851 4	32 0	1,883 4	1,883 4
....	....	....	472 16	1,880 13	151 12	2,032 9	3,853 7
....	....	....	251 9	969 15	93 14	1,063 13	1,076 9
81 2	283 4	182 8	1,378 7	4,664 8	140 2	4,804 10	4,804 10
....	....	....	135 2	416 14	73 12	490 10	490 10
....	....	....	428 26	1,287 0	57 10	1,344 10	1,344 10
....	....	....	1,071 9	3,543 9	113 8	3,657 1	4,393 12
265 33	1,000 14	724 0	8,511 26	29,869 3	941 10	30,810 13	33,381 2
VI.							
....	....	....	845 4	2,009 8	71 1	2,080 9	2,080 9
....	....	....	1,283 2	2,270 9	9 14	2,280 7	2,280 7
....	....	....	465 32	1,187 8	0 0	1,187 8	1,187 8
....	....	....	535 38	1,174 0	15 14	1,189 14	1,187 14
....	....	....	1,455 4	3,218 11	130 2	3,348 13	3,348 13
....	....	....	4,585 0	9,860 4	226 15	10,087 3	10,087 3
3,416 9	17,008 14	13,679 1	52,577 36	2,30,485 13	8,941 2	2,39,426 15	2,60,035 1
..	..	..	..	2,30,515 13	8,911 2		

'Cultivation" should have been entered under "Waste." Correction has been made accordingly Statement.

STATEMENT 2.

Detailed information regarding the "Kussur" on all wells in the Neriad Talooka, Government and Alienated.

Total wells in repair.	Total Kosses.	Total Kussur.	Total acres of Garden land recorded by the Survey as having a right to take water.	Total area assumed to be constantly irrigated.	Averages on area in column 4.		Average area upon which Kussur is fixed, column 5.		Average pressure of Kussur.			
					Average area under each well having a right to water.	Average area under each koss having a right to water.	Area under each well on which kussur is imposed.	Area under each koss on which kussur is imposed.	On each acre having a right to water. Rupees.	On each acre assumed to be permanently irrigated. Rupees.	On each well. Rupees.	On each koss. Rupees.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Acres.	Acres.	A. g.	A. g.	A. g.	A. g.				
1,390	4,347	3,90[illegible]1·4	11,930	7,614	8 24	2 30	5 20	1 30	3 4	5 2	29	9 0

No. 3586.

REVENUE DEPARTMENT.

Bombay Castle, 24th September 1868.

RESOLUTION.—The Revenue Commissioner N. D. submits for disposal the papers connected with the settlement of the Neriad Talooka of the Kaira Collectorate. It will also be necessary to consider the Revenue Commissioner's Report No. 768, of the 19th February 1867, the Resolution of Government on that letter having sanctioned the rates for only one year, and the orders having been passed only to allow time for a more complete exposition of the details of the proposed settlement.

2. The maximum rates and the grouping of the villages are given in the former report. There seems to have been much uncertainty on this point, owing, it is presumed, to the difficulties stated by the Revenue Commissioner in his second letter now under review. The rates first proposed by the Superintendent were set aside for others suggested by the Revenue Commissioner, and these latter again were altered in a memorandum framed by the Revenue Commissioner after further consultation with the Superintendent of Survey. These last rates (*vide* Memorandum No. 259 of 1866) appear to have formed the basis of the settlement of which the result is now before Government.

3. The maximum rate of Rs. 6-4-0 adopted for the several divisions of the Neriad Cusba appears to be appropriate, and the maximum of the lowest group, Rs. 3-8-0, appears to be judicious, considering the very great difference between the advantages of the Cusba Town and those of the Coolee villages on the banks of the Mhyee.

4. The intermediate grades proposed, viz:—

Rs.	5	8	0	for Class	II.
,,	5	4	0	do.	III.
,,	5	0	0	do.	IV.
,,	4	8	0	do.	V.

are also approved.

5. To the grouping as it now stands, greatly improved as it is compared with that which the Revenue Commissioner at first proposed, some exceptions may be taken. It is observed that the Revenue Commissioner has reproved those who pay "too much attention to the effect" of the new settlement "upon cultivators' payments," and who fear a too sudden rise in the demands of Government. But it is not understood on what other principle some of the villages are grouped. As an instance, may be cited Bhoomel, very much raised even in the Class III., but by its position it might have found a place in the Second Class with Chuklasee and Nursanda, between which villages it is situated.

Vide paragraph 5, No. 4580, of 23rd December 1865.

6. It is not necessary, however, to disturb the grouping of these and some other villages, which might, it seems, have been better placed.

7. There are two, however, which are so much raised by the present grouping that they are among those for which the Superintendent proposed to apply a special lower rate. These two villages, Chulalee and Tarpoora, may quite as appropriately be placed in Class V. as in Class IV., and to Class V. they should now be reduced.

8. On the other hand, sufficient regard has not been paid to the proximity of the Anund Railway Station in grouping some of the villages around it. For a small difference of 4 annas it is unnecessary to disturb some of these villages which might have been raised a class, but as Anund itself is to be placed in a group having a maximum rate of Rs. 6, there is absolutely no reason why Chikhodra, which has precisely the same advantages, should not be assessed at the same rate. Chikhodra accordingly should be placed in the Rs. 6 group of the Borsud villages, it having been transferred to the Anund Talooka, recently formed out of the villages before attached to Neriad and Borsud.

9. It seems that the Superintendent had in a previous letter suggested the application to a few villages in this Talooka of the principle approved in the settlement of Matur and Mehmoodabad, so as to give a lower rate during the currency of the new settlement to villages inhabited by Coolees, and very much raised in their assess-

ment by the application of the new rates. This question is revived in paragraph 18 of the Revenue Commissioner's report, but in his letter No. 1628, dated 20th April 1868, the Revenue Commissioner expresses an opinion that the reduced rates are not required. Looking, however, to the very decided opinion of the Superintendent in his letter No. 22A, of 14th March 1867, and to the statement forwarded by Rao Bahadoor Shumboopursad after further inquiry, the Governor in Council considers that these villages should, to some extent, receive the benefit of the ruling adopted in Matur and Mehmoodabad.

10. Upon considering for which of the villages in question the reductions should be sanctioned, it appears that the village of Dhooleeta does not require an exceptional rate. The rise does not exceed 50 per cent., and it already is grouped with the villages of the lowest rate. The rate in two others, Tarpoora and Chulalee, may properly be reduced in the ordinary course of grouping, as has been ordered above. Seven villages, therefore, are left for the application of the epecial rate. The whole of these, with the exception of Wunsole, may have a rate of Rs. 4-8-0, while Wunsole may have a Rs. 3-8-0 rate. This will give all the seven villages a rate lower by Rupee 1. Care will be taken to enter these villages properly, so that at the next revision they may be assessed in the group to which they naturally belong

11. It is very satisfactory to find that the high maximum bagayut rate which the Revenue Commissioner in the first instance desired was abandoned for a moderate maximum of Rs. 7-8-0. It is understood from paragraph 61 of the Superintendent's report that this rate has given great satisfaction to the cultivators. The total average rate on garden land soil rate and bagayut kussur included is now Rs. 9-14-0 per acre, and the demand is less under this head than was at first proposed by Rs. 22,476.

12. The increase in the whole talooka under the several heads of dry crop, rice lands, and garden lands, shows about 10 per cent. in advance of the former assessment. This increase can well be borne, there being a Railway right through the District, with several Stations within or close to its boundary.

13. Government will be glad to have reports from time to time of the success of the experiments in the growth of tobacco referred to in Mr. Rogers' 8th paragraph. The experiments should be encouraged, as having a very important influence on the prosperity of this talooka, in which a large quantity of tobacco is already grown.

14. There seems to be no reason for deferring a guarantee of the fixity of assessment for the usual period to nurwa villages. The questions referred to in the Revenue Commissioner's 9th paragraph do not affect the assessment, except in respect to the ghur-bharoo. As stated by the Revenue Commissioner in paragraph 19, orders on this subject have been issued, and, in conformity with those orders, a reservation will be made in all nurwa villages. With this reservation, the guarantee for 30 years, from 1862–63 (the date of the introduction of the rates into Mehmoodabad), may be given in these as well as in other villages, both for the inperial revenue and the local rate for Roads and Education.

15. But before extending the guarantee to Ore and the Chuklasee Patee, the Revenue Commissioner should report more in detail what are the special circumstances in those villages to render the postponement of the guarantee advisable.

16. It will be correct in giving the guarantee to nurwa villages to express the guarantee as being given until the expiration of the period of settlement, or if the nurwa breaks before that date, then only until the breaking of the nurwa, for, of course, Government do not guarantee the nurwa assessment for longer than the nurwa tenure exists.

17. The difficulties experienced in the settlement of the several nurwa villages have been clearly explained by Major Prescott, who appears, with the assistance of Mr. Shumbhoopursad, to have satisfactorily overcome all difficulties not inherent in a continuance of the tenure.

18. In paragraph 12 Mr. Rogers has made some remarks in reference to a letter of Major Prescott, but has not forwarded the letter referred to. The practice of discussing matters not before Government is extremely inconvenient. Major Prescott's letter should have been forwarded, or reference should not have been made

to it. The observations of the Revenue Commissioner are not clearly understood. There is no trace of any attempt on the part of Major Prescott to substitute a ryotwaree settlement for the nurwadaree system where the latter exists; and if the Revenue Commissioner means that he himself would advocate such an attempt after legislation in respect to occupancy rights, the Governor in Council is not prepared to agree with him. But it seems unnecessary to discuss in this place the rights of occupants in nurwa villages, as the subject is under discussion separately, and has been introduced here by the Revenue Commissioner incidentally only, and in relation to a report not before Government.

19. In paragraphs 14 and 15 the Revenue Commissioner has again referred to a report of Major Prescott in regard to the bagayut rates, but has omitted to send copy of the report referred to. It is gathered from a copy of Mr. Rogers' letter No. 399, appended to these papers, that there had been a difference of opinion between the Superintendent and Revenue Commissioner, the former having considered the rates desired by the latter to be excessive. It would appear that the lower rate has been finally adopted, and that there is now no further difference of opinion. This is satisfactory; but if this impression be erroneous, copy of the correspondence should be forwarded, and it should be specifically stated on what points the orders of Government are required.

M. J. SHAW STEWART,
Acting Chief Secretary to Government.

No. 1408 OF 1868.

REVENUE DEPARTMENT.

TO THE CHIEF SECRETARY TO GOVERNMENT, BOMBAY.

SIR,—I have the honour to submit, for the orders of Government, a report from the Superintendent of the Guzerat Revenue Survey, proposing revised rates of assessment for the Talooka of Borsud

in the Kaira Collectorate. The report, though dated the 13th October last, did not reach me until the beginning of February, and its transmission has been delayed since then for the receipt of opinion from the Collector, through whom it should have been sent in the first instance. While on this subject, I would beg to suggest that, to prevent such delays in future, assessment reports may be allowed to be sent up to Government in manuscript, and the printed copies required by the orders of Government forwarded when they are ready, or the whole correspondence be printed at once when the final orders of His Excellency in Council have been passed.

2. I will not take up the time of Government with recepitulating the details given in Major Prescott's report relating to the situation of the talooka, its area, physical features, climate, markets and population. This last is denser than in any talooka that has hitherto come under settlement, not excepting Neriad, and the fact of 86 per cent. of the whole arable area being actually under cultivation, coupled with the favourable agricultural statistics* brought to notice, prove that the talooka generally is in a remarkably prosperous condition. The existence of three of the Stations of the Bombay, Baroda and Central India Railway, viz. Neriad, Anund, and Wassud, either within or close to the limits of the talooka, holds out every prospect for the continuance of that prosperity, and the eventual extension of the line to Neemuch and Delhi will open up important markets for the disposal of its tobacco and other valuable products.

3 The drainage question mentioned in paragraphs 27 to 35 of the report is already before Government, and the experimental clearance of one of the drains has been commenced.

4. It will be seen from the report that, notwithstanding the large average collections of land revenue, the remissions in the last ten years having been almost nominal, and amounting for 21 years to only a little over one per cent., there has been an increase in cultivation (according to the diagram) from about 61,851 acres in 1845-46 to 64,393 in 1865-66. At the same time it must be noticed that

* The Acting Superintendent's attention will be called to the necessity of correcting the proof-sheets of these reports, shown by Jowaree, instead of Sowaree (riding) having been printed in the detail of carts given in paragraph 24.

DIAGRAM exhibiting the extent of GOVERNMENT LAND annually under CULTIVATION for the last 21 Years in 99 Villages of the BOSSUD TALOOKA, and its Gross and Net Assessment.

EXPLANATION.

A scale of Acres and Rupees is carried across the diagram.

The Thin Zigzag line carried across the diagram shows the Government demand, and the Zigzag Thin Dotted line the collections, the intermediate Shaded space being remissions granted.

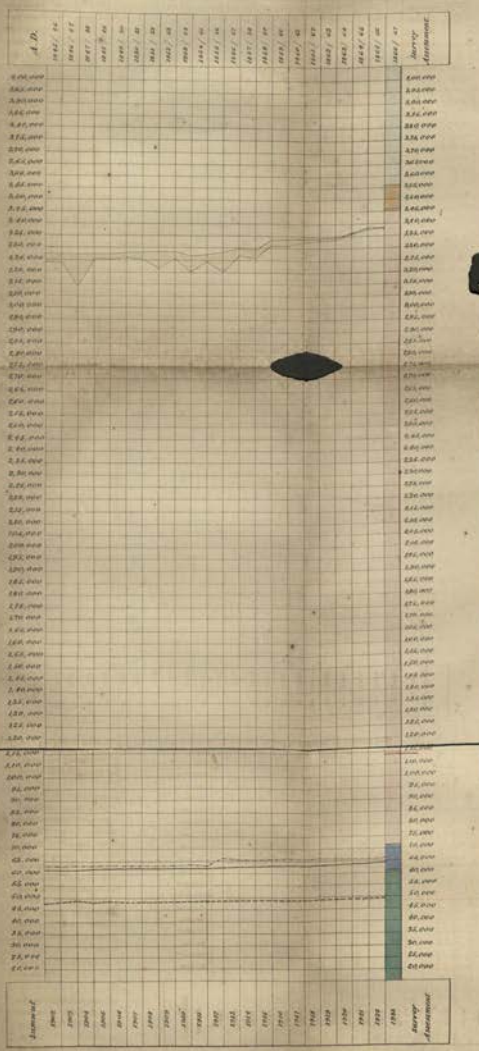
The Thick Zigzag line shows the area of Government land in cultivation every year.

The Thick Broken line shows the area of Alienated land in cultivation, and the fine Dotted line the resumptions on the same.

Summit of the Pink column shows Survey assessment. Yellow column the Survey "Kumal." Summit of the Blue column shows cultivated area of Government land by the Survey.

Summit of the Green column shows the Alienated land found by the Survey.

The Red line across the Pink column shows the amount of quit-rents imposed by the Survey on Alienated lands.



(Signed) C. J. PRESCOTT, Major,
Supt. Revenue Survey, Guzerat.

the area has only steadily risen within the last ten years entered in the diagram, which have been years of almost unprecedentedly high values of agricultural produce, and that the rates of assessment which have given such a high average as Rs. 5-4-2 per acre (paragraph 50) led to very little increase in the preceding ten years in which prices had not risen. The evident conclusion to be drawn from these points is that although we may trust to the effect of the railway in equalising the values of agricultural produce, and preventing those of these distant districts falling much below those of the great market of Bombay, it would not be safe in a thirty years' settlement to raise the general pitch of assessment, and thus leave no margin for a possible general fall in prices.

5. The maximum dry crop rate adopted in Neriad was, it will be recollected, Rs. 6-4-0, but only in the six Patees or divisions comprised in the town of Neriad, which has a railway station and a large market in itself. The real maximum may be considered to be one of 6 Rupees, which is also that proposed for the first class of villages in Borsud, and I think, taking all things into consideration, that the Superintendent has acted wisely in adopting it. This gives an average dry crop rate per acre in this class of a little over 5 Rupees, which is in excess of that under the old system, and is as high as it can bear.

6. The maximum for the next group of villages is half a Rupee below that for the first, and those for the 3rd, 4th, and 5th groups are in succession four annas less than that of the group above each. The reasons for the grouping given at paragraph 52 of the report are correct, and the grouping and maximum rates generally may be approved. The exceptional circumstances which render it advisable to form a special class of 9 villages near the Myhee river, with a maximum dry crop rate 12 annas lower than that of the 5th group, are noted at paragraph 54, but it may be also explained that their soil is decidedly inferior to that of the other groups in a degree which the Survey classification could hardly provide for, in consequence of the fertilising alluvial particles in it being more liable where the ground is full of ravines to be continually, though insensibly, washed out.

7. In paragraphs 55 and 56 the Superintendent has explained that the water classification in rice lands in the talooka is low, and

that he has fixed the maximum rates for the water in them at one Rupee less than the soil assessment. I am not prepared to admit the correctness of this method of assessment, which gives a decrease in rate on account of distance from market in water as well as dry crops, which is unnecessary. The water classification in the several villages is not given, so that I am unable to analyse the effect of the system on the assessment in different groups, but as the total area of rice cultivation in the talooka is only 4,927 out of 67,250 acres, it is not of much account, and may be left to the Superintendent's discretion.

8. It will be seen from paragraph 58 that the same maximum water rate as that adopted in Neriad has been fixed in Borsud. The circumstances of both being very similar, this may be sanctioned. I had better explain that care has been taken in this talooka also to make all the allowances described in my report on Neriad in applying this rate to the lands situated under different wells.

9. The general average assessment under the new system is Rs. 4-14-2 per acre as against Rs. 5-4-2 under the old, being a reduction of 6 annas. On account of Government cultivated land the actual reduction is Rs. 4,077-10-10 (paragraph 60) on a total of Rs. 3,32,990-12-0, or not 1¼ per cent. The reduction would really be more were it not for the increase under the new system on account of concealed cultivation discovered by the Survey measurements, and the assessment of a good deal of land hitherto entered as dry crop at rice rates. The comparison in paragraph 60, by which it would appear that there is a real increase of Rs. 12,833-13-2, hardly holds good, for whereas under the old system the nurwadars in nurwadaree villages, and direct holders of land in senja (directly managed) villages, paid the Rs. 3,32,990-12-0, they will now pay only the Rs. 3,28,913-1-3, and the holders of alienated land the Rs. 16,961-0-8. Government benefits by so much more revenue certainly, but that does not result in an extra pressure on its own tenants and the nurwadars. There is still room for an increase of revenue by the cultivation of waste lands of Rs. 10,539-11-0. On the whole, therefore, I think the settlement may be considered satisfactory, and beg to recommend the rates for sanction for thirty years, reckoning from

1862-63, the date of the first introduction of a revised settlement into the collectorate, in all villages, but those in which it may be found necessary, in consequence of the complications of the nurwadaree tenure, to make other arrangements. It will be understood that this guarantee will only extend to revenue derivable from arable lands, and not to that which may be assessed on gubban or village sites in connection with the settlement of the question of ghur-bharoo (house-rent).

10. The settlement of quit-rents and cesses on alienated lands, both those included hitherto in the nurwas and those paying direct to Government, has been carried out in accordance with orders already passed.

Paragraphs 65, 77 to 79, 93.

11. The measures reported in paragraphs 66 to 71 of the report are correct, and may be approved.

12. The result of the distribution of the "bagayut-kussur," or assessment on account of well-irrigation over the fields having a right to the water (paragraphs 73 to 76), is satisfactory.

13. As reported with regard to Neriad, the adoption of Mr. Ellis's rules of 1862 for the disposal of fruit trees (paragraph 80) throughout the collectorate has been directed.

14. It is satisfactory to find (paragraph 82,) that 35 out of the total number of 54 nurwadaree villages have agreed to pay henceforward according to the Survey assessment on the several shares, instead of the system of apportionment of rental in various complicated ways hitherto prevailing. The settlement of Bodal (paragraph 105) has been effected on a somewhat similar principle.

15. The causes of the large increase and decrease of assessment, arising from the introduction of the Survey settlements severally in Wurode, Khudole and Khudana, and in Peeplao, Napar, Wudla, Umbao, and Sundesur, given in the 87th and following paragraphs, are clear and satisfactory. Inquiry is progressing with regard to Kurrumsud and Veersud, which claim fixed rentals. The rates may be sanctioned in these as in other villages, with a view to their realis-

ation according to law, but the question of their tenure must be left for future decision.

16. The principle of excluding fractions from the value of the apportioned shares of rental in nurwadaree villages which have not agreed to pay according to the Survey assessment of the lands in their several shares, reported in paragraph 92, may be approved.

17. The case of the village of Kuntharia, mentioned in paragraph 99, has been reported on subsequently and settled, the exclusion of the alienated land being allowed. The refund of excess of collections in Peeplao (paragraph 101), in which the nurwadars have come to terms, will be settled when reported on. I may mention, however, that in a similar case in Neriad I have already directed the refund, because the tenure will not admit of our forcing the nurwadars to give remissions to their customary tenants. In the village of Khanpoor also (paragraph 102) the matter has since been arranged. That of Nowlee (paragraph 103) will be decided after receipt of the Legal Remembrancer's opinion.

18. I am glad to be able to report that the work mentioned in paragraphs 106 to 111 connected with the preparation of settlement papers in nurwadaree villages is progressing satisfactorily. The Assistant Settlement Officer has obtained most of the information necessary for that of the Ikrarnamas in the most praiseworthy and indefatigable manner. The Courts will, no doubt, receive the entries in these as good evidence of facts, but I have already pointed out that these records will not have the force of Judicial decrees, and must thus lose much of their value. This does not, however, in the least detract from Mr. Shumboopursad's conspicuous ability in preparing them.

19. The figures showing the general financial results of the entire settlement of the Talooka as a whole, both senja and nurwadaree villages, with the commuted quit-rents and Summary Settlement on all alienated lands, and the assessment on waste, given at paragraph 113, have been misprinted. Rs. 29,003 should be Rs. 92,003; with this alteration the item of Rs. 17,044-11-11 will be found correct. The total increase on the talooka is, as will be seen, Rs. 28,144-15-6, or about 7 per cent.

20. The printed copy of the report, forwarded herewith, has been corrected in my Office, and I would beg to suggest that the remaining copies be also corrected accordingly before distribution.

I have the honour to be, &c.,

A. ROGERS,

Revenue Commissioner, N. D.

Camp Surat, 6th April 1868.

No. 500 A OF 1867.

From Major C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat,

To THE COLLECTOR OF KHAIRA.

Poona, 13th October 1867.

SIR,—I have the honour of submitting for transmission to the Revenue Commissioner N. D. a report of the recent assessment (according to the principles of the Revenue Survey) of the Talooka Borsud in your collectorate.

2. In February last I had the honour of laying before the Revenue Commissioner and your predecessor the rates I thought suitable for this district, and received permission* to introduce them, but as no preliminary report was sent to Government, it appears necessary, before stating the financial results of the settlement, to describe the district, the groups of villages into which it has been divided for the purpose of assessment, and the reasons which guided us in fixing the maximum rates for each group.

* Paragraph 2 of Revenue Commissioner's letter No. 665, dated 11th February 1867.

3. In the year 1864 this talooka was united with Nepar and now contains 111 villages. Of these, 89 are khalsa, 4 enamee, and 18 oodhur jummabundy. Of the khalsa villages 35 are senja and 54 nurwa.

Union of the Talooka with Nepar.

Senja and Nurwa.

4. Borsud is bounded on the north by the Neriad talooka and Guickwaree territory, on the east and south by the river Mhyee, and on the west by the territories of His Highness the Guickwar and the Nawab of Cambay respectively.

Boundaries.

5. This talooka would be a compact square were it not that foreign territory intervenes and spoils its symmetry. It is now the most irregular in shape and the most tortuous in boundary of all the talookas in the collectorate.

Form and superficial area.

6. The superficial area of the 89 Government villages is, within a fraction, 227 square statute miles, and is sub-divided by the Survey as follows:—

Description of Land.	GOVERNMENT.						ALIENATED.			
	Senja and Muzmoon.		Nurwa.		Total.		Alienated Land of all denominations.		Grand total Government and Alienated	
	Nos.	Acres.	Nos.	Acres.	Nos.	Acres.	Nos.	Acres.	Nos.	Acres.
Dry Crop.....	..	23,296 31	..	33,038 29	..	56,335 20	..	54,760 15	..	111,095 35
Garden.....	..	1,767 33	..	7,654 20	..	9,422 13	..	4,094 32	..	13,517 5
Rice	..	1,956 25	..	3,028 28	..	4,985 9	..	2,639 4	..	7,624 13
TotalCulturable ..	8,375	27,021 5	18,804	43,721 37	27,179	70,743 2	25,155	61,494 11	52,334	132,237 13
Unculturable Tanks, Rivers, Village Sites, &c.	..	....	....	....	..	12,189 6	..	263 3	..	12,452 9
Grand Total..	8,375	27,021 5	18,804	43,721 37	27,179	82,932 8	25,155	61,757 14	52,334	144,689 22

7. It will be seen from the above that the average size of cultivated numbers and culturable waste numbers is *two acres and twenty-two goontas only*, and that of the total area of the talooka 46 per cent. is entirely or partially alienated.

Average size of fields, and proportion of alienated land.

8. The only river in this talooka is the Mhyee, the third in size of the great rivers of Guzerat, and inferior only to the Nerbudda and Taptee. The Mhyee is not navigable in consequence of the numerous shifting sandbanks in its bed and the shallowness of the water when the tide is out. It is on this account that the fording of the Mhyee near its mouth is attended with so much danger, for the tide rises and falls so rapidly, and the *bore* comes in with such resistless force, that nothing can stand against it. The tides affect the river nearly as high as Vehra Kharee.

Rivers.

9. Along the course of the Mhyee are the following fords and ferries:—A ferry between Kavee and Cambay, which is at all times dangerous in consequence of the rush of the tide; a ford at Dewan available at neap-tides only.

Fords and Ferries.

Five miles further up, at Gunjan, there is another ford, fordable at all times except at the highest spring-tides. At Khanpoor, 10 miles above Gunjan, there is a ferry belonging to the Guickwar, and two miles above this is the Ométa ford, the best on the Mhyee, but little used now in consequence of the railway, and railway bridge which is available for foot-passengers.

10. The difficulties of these fords are not much detriment to the ryots of Borsud, for they scarcely require to cross the Mhyee to dispose of their produce. The inland markets absorb a good deal, and that which is exported goes *vid* Cambay or the Anund and Neriad railway stations.

11. Till very lately there was no bridged road in this talooka. A very useful railway feeder has been made from Borsud to the Wassud station, and another is much wanted to connect that town and neighbourhood with the Anund station. There are no rivers to cross, and the engineering difficulties, if any, are of the simplest description. The present means of communication are, in the fair weather, by the numerous sandy hedge-bound nullas which intersect the country, and which in the rains are for a long time impassable.

Roads.

12. The apparance of the country is almost precisely that of the Neriad talooka, which has been described at some length in my report on that district. Almost level, with a very slight fall towards the west, covered with rich cultivation, dotted thickly over with magnificent umbrageous trees, such as mangoe, tamarind, rind, moura, and peepul, and the fields enclosed with bright green hedges of the milkbush, the apparance of the country is most beautiful.

Appearance of country.

13. The climate is *generally* pleasant during the whole of the hot season, being a little more humid than the northern talookas. This is the effect of the sea-breeze which blows across from the Gulf of Cambay, and if from any cause it fails, the heat is most oppressive, the thermometer often marking 105 (Fahrenheit) in the shade.

Climate.

The fall of rain averages about 26 inches.

14. The soil in every part of Borsud is magnificent, and if anything richer than that of Neriad. This may easily be accounted for when the density of the population is considered, and the amount of manure available for agriculture.

The soil.

15. With the exception of about a tenth part of the culturable area (which is blackish loam producing rice), the whole country is one mass of superior *goorarоo*, not generally sandy, but a fine rich mould, known on the other side of the Mhyee as *marwa*.

16. Nearly all the fields are hedge-bound, and most of the hedge-rows are adorned with handsome fruit trees, such as mangoe, tamarind, raen, and mowra. Of the area—

State of Agriculture.

83 per cent. is under dry cropping.
11 do. do. wells.
6 do. do. rice.

Total..100

17. The produce of this talooka consists of the usual dry cereals and pulses, such as bajree, jowar, toor, wal, &c. Kosum (safflower) and oil seeds are extensively grown, as also the palma christi.

Produce.

A fair proportion of sugarcane is raised, and some of the finest tobacco in the Khaira collectorate. I have given such a long account of the cultivation of this herb in the Neriad report that I need not repeat it here.

18. Although the climate and soil are very well suited for indigo and poppy, neither are now cultivated in in this talooka—the former probably for the reasons given in paragraph 21 of the Neriad report; the latter because the rules under which it can be grown are to all intents and purposes prohibitory.

Indigo and Poppy.

A glance at the map of Borsud (showing how our villages are interlaced with those of His Highness the Guickwar) will prove how utterly fruitless any attempt to stop the smuggling of opium into our territories must be, for when there is prohibition there *will* be smuggling, and it has always appeared to me that this restriction on the part of Government might be removed without any danger of loss to the opium revenue, provided that the drug should be cultivated under special license only.

19. With the exception of Borsud, Peeplug, and Sonao, there are no markets of any importance in this talooka. Cambay is used to some extent by the villages on the south-west side, but not nearly so much as formerly. The *Anund* and *Wassud* railway stations are beginning to draw the produce of this district, and would do so to a much greater extent if some accommodation was provided for the commercial classes.

Markets.

A step in the right direction has been taken by giving large open spaces as standing-places for cattle and carts coming to the stations, and for the deposit of raw produce and goods, but this is a

small part of what remains to be done before the trade of Central Guzerat can be fully developed.

Condition of the people, and the Population of the District.

20. Neriad is by far the most densely-populated of any talooka yet settled by this department, but the population of Borsud is a fraction greater.

21. The 89 Government villages contain 118,664 souls—68,002 men and 50,662 women,—being 522·31 persons to the square statute mile.

22. This population is almost entirely agricultural, composed principally of Koonbies of the Sewa and Kurwa castes and Kolies of the Tulubda caste.

23. The numbers of the principal classes are as follows :—

	Men.	Women.	Total.
Koonbees	22,525	14,805	37,330
Rajpoots	2,212	1,724	3,936
Kolees	20,035	15,750	35,785
Brahmins	3,281	2,558	5,839
Wanies	1,575	1,252	2,827
Bhats	464	276	740
Principal Hindoos	50,092	36,365	86,457
Remaining Hindoos	14,170	11,152	25,322
Total Hindoos	64,262	47,517	111,779
Native Christians	18	7	25
Mussulmans	3,722	3,138	6,860
Total	68,002	50,662	118,664

Agricultural Statistics.

24. The Survey Census supplies the following statistics:—

	Total.	To the Square Mile.	Culturable Area to each.	Male Inhabitants to each.	Remarks.
			A. G.		
Ploughs	9,334	41·	14 9	7·	
Carts	* 6,370	28·	20 33	10·	* 4889 Agricultural. 1481 Sowaree. 6370 Total.
Horned Cattle	56,619	250·	....	1·20	
Bullocks	15,883	70·	8 20	4·30	
Houses†‡	37,182	164·	3 23	1·80	† Tiled ..... 36,912 Kutcha ..... 36 Huts ..... 234 Total.. 37,182
Inhabitants.....	1,18,664	522·33	1 4	....	
Survey Fields.....	52,334	82·	2 13	1·30	‡ 3·25 souls to each house.
Culturable Acres	1,32,237	585·	....	1·95	
Cultivated Acres	1,13,511	500·	....	1·66	

25. The number of wells found by the Survey is as follows:—

Government wells in repair	1,161
Ditto out of repair	185
Total Government wells ..	1,346
Alienated wells in repair	498
Ditto out of repair	98
Total Alienated wells....	596
Grand Total....	1,942

NOTE.—I would draw attention to the extraordinary similarity between the condition and progress of this district and Neriad.

26. There are therefore not more than 7 wells in use to the square mile, or one to about every nine acres recorded as garden land. These wells work 3,871 kosses, so that each koss has under it on an average three acres twenty-five goontas.

Drainage.

27. For many years there has been great need of systematic drainage in this talooka. Three years ago the late Revenue Commissioner visited many of the villages which *on occasions* suffer slightly from floods, and a careful survey has recently been made under the direction of Lieutenant Baldwin, R.E., whom I have consulted on the subject, and whose report is now before me.

28. It appears from the report that the flood-waters* take two courses. One flood comes down from the southern villages of the Thasra talooka and flows past the town of Oomrait in a westerly direction through the (Neriad) villages of Lingra, Punsora, Wunsol, Chulalee, and Soorasamul, and then south to Chuklasee, Boreavee, Kunjoora, Bakrol, and Kurrumsud, where it finally rests, and the water having no outlet is liable to cause damage to the crops of the village last named.

29. There are two other floods. One rises in the neighbourhood of Sundesur south of Kurrumsud, and the other, Anund, to the east of Kurrumsud. These floods travel towards the Mhyee in a parallel direction, but do not join each other by the way. The flood from Sundesur runs over Sheol, Phangwee, and other villages towards Durmuj, and so on to the low-lying lands near Cambay, which it floods.

30. The set of the flood from Anund is in a south-westerly direction through Jeetoria, Napa, and other villages to Bochasun and Roodell, where it is joined by another flood from Borsud, and Dubasee whence it flows *viâ* Kumunsul into the Mhyee.

Lieutenant Baldwin's proposed remedies.

31. Lieutenant Baldwin proposes to construct eight main-drains for the drainage of the entire Churotur. These drains will carry off the flood-water

* These floods are known, locally, by the name of "Bolan," evidently from the word બોલ which means boggy or swampy; that is to say, the flood makes the land swampy.

resting on 413½ square miles of country, and thus secure 274,526 acres from submersion.

32. But this is not all the good drains will do the country. Lieutenant Baldwin proposes that the bridges (taking the country roads across the drains) shall be fitted with sluice-gates, which will retain a sufficient head of water for moderate irrigation through the wing-walls of the bridges. He further proposes to have separate sluices along the course of the drains for rice lands.

33. The tanks along the course of these drains will be filled by water-courses from the main-drains, and not from the main-drain itself, as Lieutenant Baldwin is of opinion that many tanks in this neighbourhood have been entirely destroyed from having the main-drains conducted right *through* them.

34. Lieutenant Baldwin observes that by this means the people "can replenish their tanks at pleasure without making them 'silt traps.'"

35. This scheme seems very deserving of support, more particularly as it was matured after personal examination of the whole country by Lieutenant Baldwin in the height of the monsoon, a feat which few, having less zeal and physical energy than Lieutenant Baldwin, would have undertaken.

36. It is necessary, I should remark, however, that before fixing the rates now proposed I have satisfied myself that damage by these floods is very slight, and occurs only when the monsoon is exceptionally heavy. In case a khureef crop should be submerged and spoilt, it is followed by a very superior rubbee crop, which more than makes up the loss.

Means of irrigation.

37. The means of irrigation in this talooka, except from wells, are absolutely nil, and it would appear that as 11 per cent. only of the entire arable area is under wells, the assessment on this description of cultivation must be too high, for water can be had for the digging in most villages. I will notice this more fully in its proper place.

38. Nearly the whole of this district belonged formerly to Pitlad. That portion of it which in former days formed the Napar tuppa was up to the division of Guzerat between the Guickwar and the Peishwa, in the possession of the Nawab of Cambay, and was by him transferred to the Peishwa in lieu of "*chout*" due to the Maratha government.

History of the talooka and former revenue management.

39. The former revenue management of this talooka seems to have been so precisely similar to that of other talookas of this collectorate, which has been fully explained in former reports, that it need not be repeated here, as a reference to the Mehmoodabad or Neriad reports will afford any information required.

40. I am glad to be able to give a comparison between the census of this district as taken in 1825-26 and as found by the present survey.

Statistics showing the progress of the District.

41. The comparison extends to 86 villages out of 89, which is fully sufficient for the purpose.

42. In these villages there were in 1825-26, 20,373 houses; there are now 35,894, being an increase in thirty-nine years of 27 per cent.

Houses.

In the same year there were 6,843 ploughs; there are now 8,863, which is an increase of 29 per cent.

Ploughs.

Cattle (inclusive of agricultural bullocks) have increased in the same period from 42,750 to 69,740, or 62 per cent.

Cattle.

Government wells in repair have increased from 751 to 1,104, and those out of repair have increased from 174 to 177.

Government Wells.

Alienated wells in repair have increased from 374 to 485, and those out of repair have increased from 78 to 95, showing that 464 new wells have been built and repaired, and 20 fallen out of use.

The carts have increased from 3,764 in 1825-26 to 6,029 in 1865, or 60 per cent.

Carts and Gharries.

43. In thirty-nine years the population has increased in these villages from 80,616 to 101,874, a fraction over 20 per cent.

Increase of the Population in thirty-nine years.

44. This increase is very small and not at all in proportion to the progress of the district in other respects. There is in this talooka the same great disparity between the number of women and men that I noticed in paragraph 41 of my report on Neriad, viz. only 42 of the former to 57 of the latter.

45. The probable causes of this disparity are discussed in my Neriad report and need not be repeated here.

Proportion of the arable area cultivated.

46. The proportion of land actually cultivated in Borsud last year amounted to 86 per cent. of the entire arable area.

Average realisations per Acre on Government land. Diagram.

47. The average realisations per acre on Government land for the last twenty-one years amounts to Rs. 5-4-2, and on alienated land (including nukroo) to Rs. 1-5-0 per acre, and, excluding nukroo, to Rs. 1-5-6 per acre.

Cultivated area thirty-nine years ago and now.

In the year $\frac{\text{Sumvut } 1902}{\text{A.D. } 1845\text{-}46}$ 61,850 acres of Government land were under the plough, and 48,704 acres of alienated land, making a total of 110,554 acres.

Last year $\frac{\text{Sumvut } 1922}{\text{A.D. } 1865\text{-}66}$ 64,393 acres of Government and 49,117 acres of alienated land were cultivated, which shows an increase of 2,926 acres,* or 2 per cent. in twenty-one years.

* It will be understood that this *small* increase is because there is no more land available for cultivation.

ACCOMPANIMENT to DIAGRAM, vide paragraph 47 of the Report.

Years.		Government Land.					Alienated Land.		Remarks.
Sumvut.	A.D.	Area.	Assessment.	Collections.	Remissions.	Average Rate per Acre.	In Cultivation.	Quit-Rents and Imposts.	
		A. G.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	A. G.	Rs. a. p.	
1902	1845-46	61,850 26	3,27,271 10 4	3,23,919 2 11	3,352 7 5	5 4 8	48,704 1	63,042 1 11	
1903	1846-47	62,056 21	3,27,815 8 2	3,13,227 13 3	14,597 10 11	5 4 6	49,164 23	63,354 11 8	
1904	1847-48	62,116 19	3,27,869 7 9	3,26,989 5 1	880 2 8	5 4 5	49,200 16	63,297 9 1	
1905	1848-49	62,222 24	3,27,688 11 10	3,26,403 7 4	1,295 4 6	5 4 3	49,085 7	63,937 11 6	
1906	1849-50	62,385 17	3,28,313 15 0	3,27,052 7 7	1,261 7 5	5 4 2	49,084 33	63,150 2 10	
1907	1850-51	62,306 22	3,28,003 8 2	3,26,046 7 8	1,957 0 6	5 4 3	48,850 1	62,733 6 0	
1908	1851-52	62,330 20	3,28,125 7 7	3,22,935 3 2	5,190 4 6	5 4 3	48,916 10	62,741 7 8	
1909	1852-53	62,267 12	3,28,021 11 10	3,25,956 3 3	2,065 8 7	5 4 3	48,930 8	62,454 5 1	
1910	1853-54	62,308 19	3,27,150 2 11	3,21,546 11 6	5,603 7 5	5 4 0	48,767 17	62,598 9 1	
1911	1854-55	62,128 38	3,27,871 12 11	3,24,797 14 9	3,073 14 2	5 4 5	48,793 11	62,610 0 6	
1912	1855-56	62,445 12	3,28,524 2 4	3,20,924 6 3	7,599 12 1	5 4 2	49,269 4	65,987 4 1	
1913	1856-57	62,668 7	3,29,664 10 9	3,26,902 11 0	2,761 15 9	5 4 2	49,376 9	66,057 2 2	
1914	1857-58	62,498 20	3,29,053 6 11	3,25,987 3 8	3,066 3 3	5 4 3	49,231 38	65,773 7 10	
1915	1858-59	63,288 30	3,32,539 13 7	3,30,707 6 7	1,832 7 0	5 4 1	49,289 13	65,766 10 10	
1916	1859-60	63,258 30	3,32,444 1 4	3,31,321 11 0	1,122 6 4	5 4 1	49,215 0	65,820 3 9	
1917	1860-6	63,511 19	3,33,626 9 4	3,32,761 7 0	865 2 4	5 4 1	49,283 16	65,881 2 6	
1918	1861-62	63,624 30	3,34,077 14 3	3,33,205 9 2	872 5 1	5 4 1	49,997 26	65,920 1 10	
1919	1862 63	63,826 19	3,34,767 14 11	3,34,489 3 9	278 11 2	5 3 11	49,319 13	66,350 7 7	
1920	18 3-64	64,132 28	3,36,776 6 8	3,36,519 11 6	256 11 2	5 4 0	49,336 38	66,354 6 6	
1921	1864-65	64,302 31	3,37,726 13 4	3,37,457 4 1	269 9 3	5 4 0	49,278 20	65,955 1 1	
1922	1865-66	64,393 17	3,37,323 8 1	3,37,004 12 2	318 11 11	5 3 10	49,117 24	65,948 13 6	
21 Years' Average		62,853 23	3,31,650 5 7	3,27,912 3 2	2,786 11 7	5 4 2	49,116 28	64,506 14 4	
10 Years' Average.....		**63,550 23**	**3,33,800 1 11**	**3,32,635 11 2**	**1,164 6 8**	**5 4 1**	**49,274 21**	**65,982 12 1**	

C. J. PRESCOTT, Major,
Superintendent Revenue Survey, Guzerat.

First and last year of the series.

In $\frac{\text{Sumvut } 1902}{\text{A.D. } 1845\text{-}46}$ the collections on Government land amounted to Rs. 3,23,919 and on alienated land to Rs. 63,042, and in Sumvut 1922 (A D. 1865-66) to Rs. 3,37,004 in the former and Rs. 65,948 in the latter, an increase of 4 per cent.

Average Collections and Assessment.

The average assessment of Government land for twenty-one years last past is Rs. 3,31,650, and the average collections Rs. 3,27,912, so that the remissions in that period did not, on the average, amount to much more than one per cent.

Average of the Collections of ten years.

48. Taking the average of the last ten years, the assessment is Rs. 3,33,800, and the collections Rs. 3,32,635, so that the average remissions have not been one pie in the rupee.

Borsud compared with Neriad as a revenue-paying district.

49. Borsud is certainly as good a talooka as Neriad, both as regards soil, climate, and productiveness; and its position (now that the Railway has two stations within its boundary) is little, if anything, inferior.

50. There is no doubt that though it cannot bear any rise in the assessment, it is in every respect equal to an assessment fully as high as that recently imposed in the Neriad talooka, for hitherto it has paid the highest assessment in the Kaira collectorate.

While the average rate per acre of Neriad and Mehmoodabad before the revision was Rs. 4-4-6 and Rs. 4-1-11 respectively, that of the talooka under report, taking the average of *twenty years*, has been no less than Rs. 5-4-2, or very nearly one rupee an acre more than Neriad.

Maximum Dry Crop rate.

51. The highest maximum dry crop rate imposed in Neriad was Rs. 6-4 for the seven *patis* of Neriad Kusbo, and for the remainder of the talooka rates ranging from Rs. 5-8 to Rs. 3-8; each group falling by gradations of a quarter of a rupee.

52. For Borsud the following rates have been adopted:—

Group.	Max. Rate.	Number of Villages.	Description of Groups.
I.	6·0	6	Have good markets for grain and tobacco, one being a Railway station.
II.	5·8	23	Have the advantage of close proximity to the Railway station, and market of Anund or the good market of Borsud.
III.	5·4	33	Further from Anund and Borsud, but have the Wassud station, or the good foreign market of Pitlad, where the Guickwar does not levy any transit duties on grain.
IV.	5 0	12	Further distant from markets and Railway stations.
V.	4·12	6	The most distant from markets and Railway stations.
VI.	4·0	9	In a special Class (described further on) into which villages situated in what are called the "Kotras" of the Mhyee are placed. The inhabitants are chiefly poor Kolees and Mussulmans, the descendants of the robbers who not many years since formed a formidable banditti near the river Mhyee.
VI.	..	89	

53. The following list shows the grouping of the villages in detail:—

First Class Rs. 6. Six Villages.

1. Anund (Railway Station.)
2. Borsud (Kusba).
3. Napar.
4. Somav.
5. Peeplav.
6. Palluj.

All these villages have good grain markets, and the three last are famous for tobacco.

Second Class Rs. 5-8. Twenty-three Villages.

1. Gamree.
2. Wugashee.
3. Kurrumsud.
4. Nowlee.
5. Jeetoria.
6. Hargood.
7. Wurod.
8. Aras.
9. Bodal.
10. Daolee.
11. Nusria.
12. Khudol.
13. Pamul.
14. Singlav.
15. Dedurda.
16. Vehra Kavita.
17. Wasna.
18. Dehmee.
19. Nanum.
20. Debee Kooa.
21. Ghora Kooa.
22. Dubashee.
23. Alarsa.

Third Class Rs. 5-4. *Thirty-three Villages.*

1. Wasud.	12. Bhochasun.	23. Dawulpoora.
2. Sundeshur.	13. Hurkapoora.	24. Jogun.
3. Gana.	14. Kusounbav.	25. Pundolee.
4. Mégwa.	15. Napa.	26. Amode.
5. Khandlee.	16. Soorkooa.	27. Poera.
6. Waskalia.	17. Ashee.	28. Issama.
7. Bhoj Kooa.	18. Suntookpoora.	29. Bhowanipoora.
8. Kuntaria.	19. Veerol.	30. Pungaipoora.
9. Asodur.	20. Roopipoora.	31. Khandara.
10. Huldúree.	21. Lakapoora.	32. Wudalee.
11. Umbar.	22. Isnav.	33. Wachial.

54. It is here to be noted that Wassud has no market, is situated on the banks of the Mhyee, and will never do much business as a Railway station, as the ryots prefer going to Anund, where merchants now reside, and where agents and others will settle hereafter.

Fourth Class Rs. 5. *Twelve Villages.*

1. Umbalee.	5. Duntalee.	9. Saidpoor.
2. Bétashee.	6. Veershud.	10. Moojkooa.
3. Unklav.	7. Ras.	11. Khidassa.
4. Golél.	8. Wurudla.	12. Khanpoor.

Fifth Class Rs. 4-12. *Six Villages.*

1. Bhamuwa.	3. Bunejra.	5. Deevalee.
2. Jentral.	4. Kunbha.	6. Umeead.

As in Neriad so in Borsud there are a few villages near the Mhyee which, like the Mehwasee villages, are in what are called the "kotras" of the river.

Here the inhabitants are chiefly poor Koolees or Mussulmans. Water is deep below the surface, and there are several disadvantages which it is necessary to consider in their assessment, for which reason they are put into a special class. Of these, one (Oomlav) is a nurwa village.

Special Class Rs. 4. Nine Villages.

1. Vehra Khandee.	4. Khutnal.	7. Oomlav.
2. Unklavre.	5. Dalee.	8. Khutol.
3. Wertra.	6. Kaloo.	9. Maloo.

55. As there is no difference in climate in any of the villages of Borsud, I fixed the maximum rates for rice water at one rupee less than the soil assessment.

Rice water rate.

56. The classification of water in this talooka is, as it should be, low, and the rate has been found applicable. The Survey shows a large increase in the area of rice cultivation, and no wonder, for although the price of other grain fluctuates, rice seems always to command a high price in the market.

Bhatta and Déykoriat lands.

57. With the exception of a small plot at Ooklauree, there is no Bhatta or Déykoriat (*i. e.* river-watered land) in this talooka. The banks of the only river, the Mhyee, are too steep and precipitous to admit of cultivation, and the land in the immediate vicinity is broken and rent by the torrents pouring into the Mhyee during the rains, and is fit for little but grazing ground and cattle-walks.

Water rate for Garden land.

58. The same maximum water rate of Rs. 7-8 per acre, finally sanctioned for Neriad, is adopted in this district.

59. The following table shows the total assessment, at Survey rates, of all descriptions of land :—

LANDS ENTERED AS GOVERNMENT.

NUMBERS WHOLLY OR PARTIALLY CULTIVATED.

Number of Villages.	Senja and Muzmoon or Nurwa.	Dry Crop Land.	Garden Land.	Rice Land.	Total of Cols. 3, 4, & 5, Assessment of Cultivated Lands.
1	2	3	4	5	6
89	Senja and Muzmoon	76,031 0	12,062 4	11,334 4	99,427 8
	Nurwa	1,47,169 10	61,322 13	20,707 1	2,29,199 8
	Total....	2,23,200 10	73,385 1	32,041 5	3,28,627 0

LANDS ENTERED AS GOVERNMENT.

Numbers entirely Waste.

Senja and Muzmoon or Nurwa.	Dry Corp Land.	Garden Land.	Rice Land.	Total of Cols. 8, 9, and 10, being Assessment of Waste.
7	8	9	10	11
Senja and Muzmoon	10,295 13	....	243 14	10,539 11
Nurwa.	....	....	....	....
Total....	10,295 13	....	243 14	10,539 11

TOTAL LANDS ENTERED AS GOVERNMENT.

Senja and Muzmoon or Nurwa.	Dry Crop Land.	Garden Land.	Rice Land.	Total of Cols. 13, 14, and 15, being the Assessment of Government Cultivated and Waste Lands.
12	13	14	15	16
Senja and Muzmoon	86,326 13	12,062 4	11,578 2	1,09,967 3
Nurwa.	1,47,169 10	61,322 13	20,707 1	2,29,199 8
Total....	2,33,496 7	73,385 1	32,285 3	3,39,166 11

LANDS ENTERED AS ALIENATED.

Senja and Muzmoon or Nurwa.	Dry Crop Land.	Garden Land.	Rice Land.	Total of Cols. 18, 19, and 20, being Assessment of Alienated Land.
17	18	19	20	21
Senja and Muzmoon	2,02,458 10	28,298 4	14,635 9	2,15,392 7
Nurwa	28,323 9	4,026 6	2,190 0	34,539 15
Total....	2,30,782 3	32,324 10	16,825 9	2,79,932 6

TOTAL ASSESSMENT OF ALL THE ARABLE LANDS OF BORSUD TALOOKA.

Senja and Muzmoon or Nurwa.	Dry Crop Land.	Garden Land.	Rice Land.	Total of Cols. 23, 24, and 25, being the Assessment of all Arable Land.
22	23	24	25	26
Senja and Muzmoon ..	2,88,785 7	40,360 8	26,213 11	3,55,359 10
Nurwa	1,75,493 3	65,349 3	22,897 1	2,63,739 7
Total....	4,64,278 10	1,05,709 11	49,110 12	6,19,099 1

60. The following is an abstract showing the total difference of Revenue under the Old and New systems respectively :—

ON ACCOUNT OF GOVERNMENT CULTIVATED LAND.

Number of Villages.	According to the late system.		According to Survey system.		Decrease.
	Cultivated Area.	Assessment in Sumvut without Cesses.	Land actually in cultivation.		
			Area.	Assessment.	
1	2	3	4	5	6
	A. G.	Rs. a. p.	A. G.	Rs. a. p.	Rs. a. p.
89	67,250 17	3,32,990 12 0	67,250 17	*3,28,913 1 3	4,077 10 10

* In column 6 of table No. I. the total assessment of Government land is shown as Rs. 3,28,627, and in column 5 of table No. II. as Rs. 3,28,913-1-3, the difference being Rs. 286-1-3. To the former sum Rs. 1,131-5-3 must be added = Rs. 3,29,758-5-3, and Rs. 845-4 deducted = Rs. 3,28,913-1-3 as under :—

ON ACCOUNT OF ALIENATED LAND.

Late system.	Survey system.	Increase.
Sulamees, Swadies, and Imposts of all kinds.	Fixed commuted Sulamees.	
7	8	9
Rs. a. p.	Rs. a. p.	Rs. a. p.
91,012 2 1	1,14,014 1 11	23,001 15 10

TOTAL GOVERNMENT ALIENATED LAND.

LATE SYSTEM.

Assessment and Sulamee according Columns 3 and 7.	Cesses which were				Total of Old system.
	Imposed as fixed Sulamee on cultivated land.	Absorbed in the assessment of Government land.	Struck off.	Total Cesses.	
10	11	12	13	14	15
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,24,002 14 1	741 12 5	1 7 6	289 11 4	1,032 15 3	4,25,035 13 5

Add—

1,062 9 0	The difference between the old and new assessment in the village of "Nowlee," the revised rates not having been introduced.
8 12 0	Assessment of certain "Nurwa" lands afterwards given free of assessment as standing-places for village cattle.
60 0 0	Temporary assessment of kucha wells.
Rs. 1,131 5 3	
Deduct—	In the village of Wurodi—
845 4 0	Corrections were made after the calculation of the rates, on account of distances having been counted from the village site instead of from two hamlets, in which the cultivators reside.
Rs. 286 1 3	Q.E.D.

SURVEY SYSTEM.

Total Government and Alienated Land, Columns 5 and 8.	Net increase caused by the Survey.	Miscellaneous items of Land Revenue, sale of Grass, Fruit, &c.	Total Gross Revenue according to the Settlement.
16	17	18	19
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,42,927 3 2	17,891 5 9	9,170 11 11	4,52,097 15 1

DEDUCT REMISSIONS.

Increase of Assessment caused by the Survey.	Miscellaneous.	Total Remissions.
20	21	22
Rs. a. p.	Rs. a. p.	Rs. a. p.
51,942 12 8	98 3 6	52,041 0 2

Remains to be collected.	Collected up to 31st of July 1867.	Excess collected Fazul.	Net Balance outstanding on 31st July 1867.
23	24	25	26
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,00,056 14 11	4,20,646 9 0	28,858 15 6	8,269 5 5

Assessment of Government land.

61. Under this head there is apparently a decrease of Rs. 4,077-10-10, but in reality there is an increase of Rs. 12,883-13-2, because the quit-rent on nurwa bahurkullee land, amounting to Rs. 16,961-8-0, must, for the sake of comparison, be considered as assessment of Government land. Under the old system the phalla of the nurwa includes the assessment both of Government nurwa and nurwa bahurkullee

land, whereas according to the new system the latter is excluded from the head of Government and is entered as alienated.

62. The following figures show the increase clearly :—

Collections in 1865-66				3,32,990	12	1
	Survey Assessment.					
Government land	3,28,913	1	3			
Quit-rent on Nurwa Bahurkullee land and summary settlement....	16,961	0	8			
Total Survey Assessment				3,45,874	9	3
Increase....				Rs. 12,883	13	2

63. Independent of this increase is the assessment of waste land amounting to Rs. 10,539-11-0, showing a total increase of Rs. 23,423-8-2.

64. After deducting Rs. 16,961-8-0, as shown above, on account of quit-rent and the four anna summary settlement on Nurwa Bahurkullee land, there is a net increase under this head of Rs. 6,040-7-10, the reasons for which are as follows :—

Alienated land.

(*a*) On account of the quit-rent imposed on Ilaidee land transferred after inquiry to this head, on the principle sanctioned for the late Matur talooka.

(*b*) The change of the "asra" into the measured beegah in reckoning the amount of fixed begotee sulamias.

Vide Memorandum of the Revenue Commissioner N.D., No. 612 A, dated 25th April 1863, to Superintendent Revenue Survey, paragraph 3.

(*c*) Surplus assessment (according to the late system) of Government "khatabundee" lands thrown as a new sulamee on the alienated lands held with them.

(*d*) The conversion of a portion of the assessment payable under the late system into fixed sulamees on alienated land held now or originally by persons liable to them.

65. The settlement of quit-rents, cesses, &c. on alienated land has been carried out in accordance with the instructions already issued for Matur and other talookas of your collectorate, and requires no remarks.

Quit-rent and cesses on alienated land.

66. The oodhur jummabundee annually paid by the Thakoor of Napa on account of the sulamee of the "Napa Wanta," amounting to Rs. 523-11-3, is credited in the accounts of Napa *Kusba*; whereas a further sum of Rs. 801-4-3 paid yearly direct into the Mamlutdar's treasury, is credited to the village of Napa *Wanta*. The Khaira Collector has been addressed on this subject with a view to bringing the total amount to credit in the village of Napa *Wanta*.

Regarding miscellaneous items.

67. A saving of Rs. 3,897-6-8 has been effected in the payment of *Phazul* in nurwa villages on the following account.

The Phazul has been saved in many Nurwa villages.

68. The jummabundee papers of nurwa villages were prepared on the same principle as those of kalsa muzmoon villages (showing the increase and decrease caused by the survey in each occupancy), and the excess has been entered under the head of remissions.

69. It is, however, to be remembered that the entire body of nurwadars in nurwa villages are "*jointly and severally responsible*" for the total *jumma* of the village. They are therefore entitled only to a refund of the difference between the total sum of the village revenue under the old and new systems. The difference between this sum and the *total* increase of assessment has been brought to credit as "nugdee oopuj."

Section 8, Regulation XVII. of 1827.

70. In Borsud Kusbo an annual remission of the rates of sulamee was granted to certain Kusbatees and Kolees on account of the heavy pressure, and because the area of land in their possession was less than that shown in the accounts.

Remission to Kusbatees and others in Borsud.

71. In the new settlement the quit-rent has been fixed according to the rate on the exact area found by measurement; so for the

future no remission on this account will be granted, and even this year there was no occasion to give the whole amount, except in cases where the new settlement was in excess of the old net payment.

Collection of the Revenue.

72. It is gratifying to know that, with the exception of Rs. 671-15-5 (the greater part of which has since been recovered), all the revenue was collected before the close of the revenue year.

Bhagyut kussur.

No. 665, of the 11th February 1867.

73. The bhagyut kussur has been fixed on each well on the principle sanctioned by the Revenue Commissioner* and referred to in the Neriad report; but it was found advisable to make a change in the system of its distribution over the numbers irrigated by the well. Formerly, in a majority of cases, the kussur was put on the number in which the well stood. It is now distributed over all the numbers which are irrigated by right.

74. The following are the principal disadvantages resulting from putting the entire amount of the kussur on one number:—

(*a*) Because it is possible that mistakes may be made in entering the names of the sharers in the settlement papers (which may not be discovered till after the settlement), thus making the kussur have unequal incidence.

(*b*) In case of a cultivator selling part of his huc-wallo land, with a proportionate right in water, the purchaser pays to Government the dry crop assessment of the number purchased only, but the entire water kussur remains in the name of the original occupier, and can be transferred to the name of the purchaser, only in event of the seller disposing of his whole share.

(*c*) When an occupant sub-lets one of his numbers to a tenant, the former generally binds the latter to pay the Government assessment, and takes from him some premium besides. In such cases the occupant loses the proportionate water rate, because the whole amount has been entered in his name.

75. Before calculating the Borsud kussur we gave our best attention to the subject, and came to the conclusion that the kussur (fixed on the sanctioned principle) should be equitably distributed over all the lands watered by right by each sharer.

76. The result has been very satisfactory—so satisfactory in fact that all the difficulties enumerated in a former paragraph are removed, and no doubt or misunderstanding remains in the minds of the people, who are quite satisfied with the settlement. Government receives the same amount of revenue, and a perfect statement of the apportionment of the kussur over each number is put on record.

Ilaidee lands.

Vide Mr. Pedder's report on the commutation of quit-rents and fluctuating cesses in Matur, No. 3, of 11th April 1863.

77. The following statement shows how the settlement of this land has been completed on the sanctioned principle:—

Total Area and Assessment.

Number of Villages in which Ilaidee was found.	Late System.		Survey System.	
	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5
	A. G.	Rs. a. p.	A. G.	Rs. a. p.
11	1,552 6	3,924 5 3	1,552 6	6,810 4 0

Of which—

Have been entered as Government and fully assessed.		Have been entered as Alienated.			
Area.	Assessment.	Area.	Assessment.	Sulamee.	Nuksan.
6	7	8	9	10	11
A. G.	Rs. a. p.	A.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,078 6	4,720 12 0	474	2,089 8 0	1,150 6 0	939 2 0

78. It will be seen that this distribution is in accordance with the instructions contained in the Revenue Commissioner's letter No. 660 A, of 19th March 1864.

Khatabundy land.

79. The settlement was made on the same principle as that adopted in other talookas of the collectorate. The khatabundy lands of this talooka have been divided into three classes:—

(*a*) I.—When Government and alienated land are both included in one Putta.

(*b*) II.—When only Government land is included in the Putta.

(*c*) III.—When no Puttas are forthcoming, but the land has been entered in the account as khatabundy for a long period.

No notice was taken of the second class (*b* II.) In the first (*a* I.) and third (*c* III.) classes, if the survey assessment was *less* than the old jumma, the *difference* was put on the alienated land, found in the khata, as a quit-rent.

There is a decrease in the assessment of khatabundy land of Rs. 6,271-3-0. Of this sum Rs. 964 are distributed on alienated land.

Fruit Trees and their produce.

80. In nurwa villages the fruit trees and their produce are the property of the nurwadars; and as the revenue from this source in senja villages is insignificant (amounting, as it did last year, to Rs. 803 only), it seems very desirable to make no invidious distinction as regards this item between villages held on the senja and nurwa tenure, and I would most respectfully recommend that both in this talooka and Neriad the fruit trees should be given with the occupancy, or if there should be any objection to this, that the sale of the right in these trees to the occupants of the numbers on which they stand should be left to the discretion of the settling officers, who, in putting an upset price thereon, would be guided by the merits of each case. This is desirable because in many cases trees of this description have been planted very recently by present occupiers, and in others they

have been standing on the ground from time immemorial. In some cases other parties than the occupants of numbers have rights in the trees, which rights require to be settled and defined.

Nurwa.

81. There are 54 nurwa villages in this district.

82. In the early part of the season we set about ascertaining the wishes of the nurwadars as to the retention of the phalla system, or the substitution of the Survey assessment. Considerable misapprehension prevailed amongst the nurwadars, who were under the impression that by their agreeing to adopt the Survey akar they would be tacitly acknowledging the rupture of the nurwa tenure. In addition to careful personal explanation, an assurance in writing was given that by adopting the Survey akar, in preference to the old phalla system, the stability of their tenure would not be endangered. Our exertions in explaining the benefits which all would derive by adopting the akar were crowned with success. Out of a total of 54 villages, 35 villages agreed to the akar, the remainder preferring to retain the phalla system.

83. In an appended statement the villages which agreed to the akar are distinguished from those which retained the phalla.

Statement No. II. (marked B) shows, comparatively, the past and future assessment of each nurwa village; the following is an abstract of this statement—

Old phalla ..... Rs.	2,42,020	10	3
New settlement ..... Rs.	2,29,199	8	0
Add—			
Assessment on Government muzmoon land	919	6	0
Quit-rent and four annas settlement on nurwa bahurkullee land ..	16,961	8	0
Total new system.... Rs.	2,47,080	6	0
Increase.... Rs.	5,059	11	9

84. It appears from the above that (after materially relieving the nurwadars of several villages in which the burden of a high jumma (Rs. 15,857-3-6) pressed very heavily) there is on the whole nurwa settlement an increase of revenue amounting to Rs. 5,059-11-9.

85. It seems necessary to notice specially the villages in which the assessment has been increased or decreased considerably by the introduction of the Survey rates.

86. The following table shows these villages and gives the extent of land, the average rates and the *bonâ fide* jumma both according to the Old and New systems;—

Number.	Names of Villages.	Average Rates.		Extent of Land.				Increase or Decrease.	
		Old.	New.	Old.	New.			Decrease	Increase
					Government Nurwa.	Nurwa Bahurkullee.	Total.		
1	2	3	4	5	6	7	8	9	10
	Decreased.	Rs. a. p.	Rs. a. p.	A.	A.	A.	A.	Rs.	Rs.
1	Peeplav	9 1 7	6 2 10	1,211	1,142	55	1,194	3,858	..
2	Napar	5 5 2	5 12 4	1,402	1,008	381	1,389	1,018	..
3	Wudla	7 11 5	5 9 10	1,623	1,225	4	1,229	1,015	..
4	Umbav	6 5 9	4 9 5	343	342	17	359	575	..
5	Sundeshur	7 11 10	4 6 3	769	1,147	2	1,149	911	..
	Increased.								
1	Kurrumsud	3 12 11	4 12 1	2,664	4,034	..	4,034	..	9,055
2	Wudode	2 11 0	4 8 5	2,047	1,390	947	2,337	..	2,735
3	Khudole	2 13 7	4 1 3	957	659	431	1,090	..	115
4	Khudana	3 9 7	4 6 7	1,136	915	373	1,288	..	909
5	Virshud	5 10 2	4 14 4	1,777	2,444	47	2,491	..	2,376

87. The cause of the increase and decrease respectively in the villages noted in the margin is the extreme unevenness of the old rates, which were either excessively heavy or out of all proportion low. There was a particular reason for fixing a high jummabundy under the old system, in Peeplav, which I can best explain by quoting the following paragraph from a letter on the subject addressed to me by the Assistant Settlement Officer:—

1. Peeplav,
2. Wudla.
3. Umbav.
4. Sundeshur.
5. Khudole.
6. Wudole.
7. Khumdana.

> "*Paragraph* 4.—The chief cause of the great decrease is that the village was taken up for a very large sum (by strangers) at the commencement of British rule, and after the expiry of this lease the jumma was fixed on the basis of that paid by the Izardar, by which it will be seen that this village has been paying an extraordinarily high assessment for many years."

In Wurode while the cultivators of muzmoon land paid, according to the old system, an average rate of Rs. 4-14-0 per acre, the nurwadars paid Rs. 2-11-0 only, so that up to this time the latter have, in comparison, paid a very low assessment.

The cause of the decrease in the nurwa land of Nepar is the transfer of a large extent from the head of "nurwa" to that of "alienation," from which it will be apparent that the nurwadars have up to this time paid a very high jumma (on account of alienated land), a very large portion of which was in the possession of other parties.

88. There is a large increase in Kurrumsud (1,370 acres) resulting from the Survey area being very much in excess of that hitherto accounted for. The comparative statement in the margin shows that this village is assessed very moderately by the Survey.

	Average Classification.			Rate per Acre.		
Anund	0	13	2	5	5	6
Jeetoria	0	13	5	5	9	3
Sundeshur	0	12	4	4	6	3
Gana	0	12	9	5	7	8
Kurrumsud....	0	12	11	4	12	0

It is true that up to this time Kurrumsud has paid a very much lower assessment, in proportion, than the surrounding villages, but it does not follow that on that account it should continue to do so. The nurwadars attempted to make out that they had purchased the Wanta land of the Thakoor of Nepar in former troubled times, and in this way to account for the moderate jumma they have been paying, but of course no proofs were forthcoming.

The Four Annas Summary Settlement.

89. In all nurwa villages a summary settlement of 4 annas in the rupee has been granted when the Settling Officer was satisfied that such a settlement was borne out by the records; but as in Kurrumsud all lands have hitherto been entered as Government nurwa, it was the duty of the Survey to impose the full assessment thereon. This is no doubt considered a hardship by the nurwadars, but they have no just cause for complaint, as they get a *half share* of the gross produce from the cultivators.

90. The principle cause of the increase in Khundana is owing to the imposition of the full assessment on Ilaidee land included in the nurwa (157 acres and 32 goontas).

The former average rate was Rs. 1-12-0 per acre only, whereas under the Survey it is Rs. 3-12-0.

91. Veersud has paid up to this time, and for a long period, a fixed jummabundy. The increase caused by the Survey is owing to the large excess of land discovered by measurement, viz. 667 acres.

Exclusion of fractions in the Anna value.

92. The principle of excluding fractions in calculating the anna value of the phalla, alluded to in paragraph 26 of the Neriad report, has been applied in the 18 nurwa villages which did not agree to the "akar," with the following results:—

Number.	Names of Villages.	Designation.	Division of Nurwa. Annas.	Number of Khatas.	Value of each anna according to Survey Assessment.	Value of Phalla.	Old Phalla.	New Phalla.
1	Annund	Rupees	$72\frac{20}{256}$	284	204 12 8	206	17,677	14,859
2	Gamree	Do.	94 14 5	68	22 12 0	23	2,613	2,183
3	Wagashee	Do.	7 6 5	20	203 14 8	204	1,840	1,510
4	Kurrumsud ..	Annas.	192	101	100 8 9	100	10,144	19,200
5	Hargood	Rupees	3 $4\frac{1}{2}$	6	420 8 2	432	1,775	1,405
6	Wurode	Annas.	33 $8\frac{3}{4}$	41	186 7 5	186-8	5,509	6,290
7	Aras	Rupees	9 13 $9\frac{1}{2}$	52	350 4 0	368	3,657	3,629
8	Dubahsee	Annas.	44 $4\frac{3}{4}$	60	74 7 8	76	3,225	3,374
9	Dehmee	Rupees	97 12 8	28	18 3 1	20	2,279	1,956
10	Sundeshur	Annas.	84	105	69 2 5	60	5,955	5,040
11	Ashee..	Do.	32	50	87 11 1	92	3,379	2,944
12	Kuntaria	Rupees	5 8	21	614 6 10	616	3,004	3,388
13	Istrama	Do.	14	29	139 10 1	150	2,218	2,100
14	Soonav	Do.	100	97	93 6 3	93-8	9,105	9,350
15	Peelav	Do.	68 12 2 31 3 10	72	73 4 0 63 5 11	73-8 64	7,587 3,448	5,054 2,000
16	Isnav	Do.	100	32	22 6 5	23	2,962	2,300
17	Veersud.....	Do.	100	29	119 10 5	120	9,847	12,000
18	Oomlav	Do.	12	29	43 7 8	48	764	576

Inquiry regarding Nurwa Bahurkullee land.

93. The inquiry into nurwa bahurkullee land has been made on the principle explained in the Neriad report, but in this talooka the work was especially heavy and onerous. The accompanying statement* shows that out of 54 nurwa villages nurwa bahurkullee was found in 42. More than 6,000 persons were summoned before the Settling Officer to give particulars regarding their tenure, and till this information had been duly recorded the settlement of the villages could not be proceeded with, because the area of Government and alienated land respectively had to be decided before the new jumma could be calculated.

* No. III. marked C.

94. In this talooka (where land is very valuable) the nurwadars very generally agreed to pay the full assessment to Government on nurwa bahurkullee land *in their own possession*, independent of the payment which, according to the old system, was due to the original owners.

95. With the exception of Somav, Peelav, and Kuntharia, all the villages agreed to exclude nurwa bahurkullee land from the nurwa and to give sunnuds to the alienees.

96. The reason why the nurwadars of Somav would not agree to the exclusion of bahurkullee nurwa from the nurwa, was an idea that by making this concession they would lower themselves in the opinion of neighbouring nurwa villages.

97. In Peeplav there are two principal or mooksh bhags. One belongs to the Veersud Ameen, who did not wish to exclude bahurkullee; and the other to a comparatively poor man, who, after paying a very heavy jumma for a long time, was favourable to the exclusion of the bahurkullee and ridding himself of a portion of the burden. The other bhagdar, being a sensible and reasonable man, agreed to a reduction of the jumma of the other bhag on account of the nurwa bahurkullee land, and the settlement was made accordingly.

98. The nurwurdars of Kuntharia were desirous to exclude from the nurwa not only nurwa bahurkullee land, but "nurwa bahurkullee santhalee" also. The Settling Officer could not accede to their wishes as regards "sunthalee," as it appeared on inquiry and from the records that the sunthalee lands had paid the full assessment hitherto, but the nurwurdars would not agree to exclude the pure nurwa bahurkullee unless the sunthalee was excluded also. They were summoned more than once with a view to coming to terms, but as they declined to pass any agreement the jumma is fixed on the total lands of the nurwa.

99. After all the settlement papers had been prepared, however, the nurwurdars of Peeplav and Khantaria expressed a desire that the nurwa bahurkullee should be excluded. They were informed that they were too late, but that their cases would be reported to higher authority and final orders given hereafter.

100. The following figures show the result of the inquiry into and settlement of nurwa bahurkullee:—

Total number of villages in which nurwa bahurkullee was found.....				42	
Total number of fields.....				3,805	
Total shares in fields				6,149	
Sulamee under the old system			Rs.	13,535	10 10
Sulamees under the New Settlement :—					
Sulamee	11,119	0 0			
Four Annas Summary Settlement.	5,842	0 8			
				16,961	8 0
Land newly included in the nurwa and fully assessed..				8,476	2 0
Total....				25,437	10 0
Total increase under the New Settlement..			Rs.	11,901	15 2

Vehra Kavita, Peeplav, and Khanpoor.

101. In the villages noted in the margin disputes regarding customary tenures were brought forward at the jummabundy. Every exertion was made to bring about a right understanding between the nurwadars and their cultivators. In Vehra Kavita and Peeplav the nurwurdars not only recognised the rights of customary tenants, but were induced to give reasonable remissions on the rent paid by them. In Peeplav the cultivators of one bhag were not satisfied with the remission and phazul offered by the nurwadars, but urged that the whole amount reduced by the new settlement should be paid to them. Under these circumstances the phazul of that bhag has not been paid, but is held in deposit pending a special reference on the subject to the Revenue Commissioner N. D., who will be requested to to pass an order thereon.

102. In Khanpoor the nurwurdars and cultivators came to terms, but before the completion of the settlement several questions arose between them which could not be settled to their mutual satisfaction.

In consequence of this the settlement could not be completed in this village, and the collections were made according to the old

system, pending a reference on the points at issue to the Revenue Commissioner, N. D.

103. The introduction of the new nurwa settlement into Nowlee depends upon the disposal of the question regarding the Wanta lands in that village, which has been referred for the opinion of the Remembrancer of Legal Affairs by the Revenue Commissioner, N. D. If it is finally decided that this Wanta shall be included in the nurwa, the total new jumma will be Rs. 8,091-3-0; if not, Rs. 7,497-14-0.

104. The last subject to be noticed connected with the nurwa settlement is the alteration in the system of distributing the phalla in those villages in which the bahurkullee lands were excluded, and the nurwadars adhered to the phalla system. In some villages they agreed to a reduction of the value of annas according to the extent of alienated land excluded from the total nurwa. This plan, although not so simple and easy of application as the "akar" settlement, is equitable, because it gives relief to those sharers who hold much nurwa bahurkullee land.

105. In one village (Bhodal) the nurwadars wished to make the phalla not according to the original value, but on the extent of land in the possession of each nurwadar. This plan was carried out and is almost as good as that of the "akar" settlement, the results being the same.

106. In conclusion it is necessary to state that the inquiries alluded to in paragraph 93 engrossed almost all the time of the Assistant Settlement Officer during the entire season.

107. The principal work remaining in the nurwa villages is the erasure of the names of deceased nurwadars which are still standing in the accounts, and also those which on account of the sale, transfer, or mortgage of the land to which they appertain, require alteration.

108. In substituting for the above the names of present holders by succession, sale, or division of shares, the attendance of every nurwadar is necessary, as all the requisite inquiries as to right, &c. must be made before any new entries can be recorded.

109. *Pari-passu* with this inquiry a complete statement of present occupancy must be prepared. This will be undertaken next season, and pending its completion no ikrarnamas can be commenced.

110. The time, labour, and care required in settling nurwa villages is well described in Mr. Trevor's report on the settlement of four villages in Mehmoodabad and Mahoondha talookas, to which I would refer you.

111. Every exertion will be made to complete the work appertaining to the preparation of ikrarnamas (so soon as we shall have received final orders on the subject), but our not having any special judicial powers makes it so heavy and complicated that it is not to be expected that it can be finished in an off-hand manner.

Financial result of the Settlement, and new average rates.

112. It now only remains for me to give, in a few words, the results of the new settlement. The average rates per acre on all descriptions of cultivation are as follows:—

Groups.	Dry Crop.	Garden.	Rice.	General Average.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.	5 0 4	8 14 4	7 8 11	5 14 1
II.	4 7 7	7 15 4	6 13 4	5 0 10
III.	4 1 6	7 9 8	6 6 8	4 12 8
IV.	4 1 9	7 8 6	6 8 4	4 14 2
V.	3 11 11	6 12 0	5 11 0	4 3 9
VI.	3 0 9	5 8 7	4 6 10	3 3 10
Average..	4 3 6	7 12 7	6 8 1	4 14 2

113. The general financial results of the settlement on all descriptions of land, and the increase caused by the commutation of fluctuating cesses and quit-rents, into fixed payments, is set forth

in an abstract form in the following statement, and will, I trust, be considered satisfactory:—

				Rs.	a.	p.
In paragraph 83 it is shown that the new nurwa settlement gives an increase of				5,059	11	9
The assessment of culturable senja land according to the old system and cesses	92,003	1	1			
According to the Survey system	1,09,047	13	0			
Increase				17,044	11	11
Add—Increase quit-rent of muzmoon and alienated land under the new settlement				6,040	7	10
Total Increase				28,144	15	6

or about 7 per cent.

114. I respectfully request that the guarantee for the rates now introduced may be given for the senja villages of this talooka. The guarantee for the nurwa villages cannot be given till a final answer regarding "ghur-bharoo" and tenant right shall have been received. The guarantee will be for thirty years from 1862-63, the year in which the first settlement was introduced in the Khaira collectorate.

115. All the hard work connected with the introduction of the revised rates in this talooka fell upon Mr. Beyts, the Acting Superintendent, and the Assistant Settlement Officer, Rao Bahadoor Shumboopursaud Luxmilall, as almost immediately after the commencement of the jummabundy I proceeded to Poona to take charge of the office of the Survey and Settlement Commissioner N.D. Both these officers exerted themselves to the utmost, and staid out very late in the rainy season to accomplish their object. It is not too much to say that in the hands of less zealous officers this very difficult and complicated settlement could not have been completed.

116. Mr. Shumboopursaud is a most valuable and efficient public servant: possessing great suavity of manner, and considerable firmness of character, combined with a very intimate knowledge of all the varieties of tenure in Guzerat, his services cannot be too highly

rated, for without great patience, perseverance, and untiring energy, all the work required for a Guzerat settlement could not be got ready in the allotted time.

117. Appended to this report are two maps, and three figured statements. One map shows all the villages, roads, rivers, &c. of the Borsud talooka. The other shows, in different colours, the several groups of villages, as classed for assessment.

118. Neither of these maps are printed, as the talooka they represent has been entirely changed by the transfer of some villages and the addition of others. The new map of the Khaira collectorate is published, and shows the new Borsud talooka as at present constituted.

119. The Statements are—

I. (marked **A**).—A comparative statement showing the effect of the Settlement in Senja lands.

II. (marked **B**).—Showing the effect of the Survey Settlement in the Nurwa villages of the Borsud talooka.

III. (marked **C**).—Statement of Nurwa Bahurkullee land as now settled.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

STATEMENTS.

Statement

Showing total Old and New Assessment

Running No.	Names of Villages.	Old Assessment Rupees.	Average Class Annas.	NEW			
				Jerayut.		Rice.	
				Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8
	CLASS I.						
1	Anund	17,751 7	12 5	2,318 21	10,499 10	202 20	1,453 9
2	Borsud	9,593 9	13 10	1,294 18	6,261 13	125 11	863 14
3	Napad	7,734 15	13 9	596 3	4,710 3	31 8	227 14
4	Palluj	6,355 6	14 9	506 36	2,845 12	128 31	953 1
5	Soonav	9,161 2	13 5	671 29	3,581 11	112 27	1,026 5
6	Peeplav	11,035 10	14 7	918 36	5,301 13	84 15	649 15
	Total..	61,632 1	..	6,606 23	33,200 14	684 29	5,174 10
	CLASS II.						
7	Alarsa	3,779 2	14 0	425 0	2,140 14	4 31	33 0
8	Gamdee	2,990 6	12 10	422 34	1,887 12	20 28	130 5
9	Wughashee	1,995 8	13 1	273 26	1,232 6	31 36	201 4
10	Kurrumshud	10,150 1	12 6	3,148 18	12,625 0	472 39	3,184 14
11	Naholee	6,823 14	12 9	638 38	3,120 5	44 19	321 0
12	Jeetodia	2,801 15	13 3	413 14	1,999 12	25 24	171 14
13	Hadgood	1,952 2	12 8	435 36	1,563 10	9 25	50 8
14	Wudod	8,217 5	13 2	1,950 34	8,671 11	60 5	393 2
15	Khadol	2,816 9	13 0	651 39	2,595 6	17 9	99 14
16	Adas	4,077 10	13 5	955 29	4,138 14	27 11	163 4
17	Dubhashee	3,526 0	14 7	514 32	2,247 3	30 13	184 4
18	Vehra Kawitha	7,289 15	12 5	721 33	3,413 5	126 39	1,059 10
19	Ghodakooa	2,402 4	13 8	274 1	1,399 1	10 27	76 0
20	Dedurda	1,224 1	14 3	162 26	777 14	26 1	179 8
21	Dhobikooee	788 5	13 9	73 1	365 14	9 10	66 8
22	Singlav	2,092 2	12 5	178 17	961 0	54 10	387 0
23	Namun	1,007 2	12 5	170 30	795 6	8 27	59 0
24	Pamol	5,931 13	14 3	724 1	3,599 10	69 17	478 0
25	Dhemee	2,279 10	13 10	264 8	1,521 12	12 7	81 0
26	Bodal	4,922 0	12 8	783 9	3,536 15	15 24	93 8
27	Davole	5,430 11	13 10	731 34	3,566 8	99 8	642 2
28	Neesria	4,122 11	14 1	712 14	3,455 0	20 12	129 8
29	Wasna	4,740 13	14 3	857 10	3,672 14	3 37	23 4
	Total..	91,271 15	..	15,485 4	69,288 0	1,201 19	8,208 5

A.

of all the Villages of BORSUD TALOOKA.

SYSTEM.						Grand Total including Quit Rent and 4 anna settlement of Nurwa Baharkullee to compare with column 3.
Garden.		Total Area.	Total Assessment.	Assessment of Waste Lands.	Survey Kumal.	
Area.	Assessment.					
9	10	11	12	13	14	15
307 3	3,146 7	2,828 4	15,099 10	507 15	15,607 9	17,679 13
127 23	1,037 0	1,547 12	8,162 11	169 1	8,331 12	8,331 12
138 19	1,180 12	1,065 30	6,118 13	365 4	6,484 1	7,117 0
226 23	2,026 0	862 10	5,824 13	102 13	5,927 10	5,927 10
563 9	4,869 4	1,347 22	9,477 4	194 4	9,671 8	9,671 8
139 7	1,102 4	1,142 18	7,054 0	19 5	7,073 5	7,196 10
1,502 4	13,361 11	8,793 16	51,737 3	1,358 10	53,095 13	55,924 4
56 20	519 2	486 11	2,693 0	366 2	3,059 2	3,680 15
58 24	477 4	502 6	2,495 5	36 8	2,531 13	2,531 13
48 11	391 4	353 33	1,824 14	106 14	1,931 12	2,689 13
417 36	3,409 6	4,039 13	19,219 4	544 10	19,763 14	19,763 14
322 8	2,574 14	1,005 25	6,016 3	303 2	6,319 5	6,547 7
74 20	570 12	513 18	2,742 6	80 8	2,822 14	2,969 7
16 8	70 8	461 29	1,684 10	21 8	1,706 2	2,455 3
115 10	723 12	2,126 9	9,788 9	152 12	9,941 5	11,895 2
15 6	99 8	684 14	2,794 12	118 6	2,913 2	3,771 5
10 25	66 0	993 25	4,368 2	83 3	4,451 5	4,586 3
194 13	1,288 14	739 18	3,720 5	121 11	3,842 0	3,895 8
158 23	1,474 4	1,007 15	5,947 3	147 3	6,094 6	6,931 7
66 35	604 6	351 23	2,079 7	202 0	2,281 7	2,353 11
48 4	339 0	236 31	1,296 6	84 4	1,380 10	1,380 10
52 14	433 4	134 25	865 10	29 8	895 2	895 2
61 8	524 12	293 35	1,872 12	57 12	1,930 8	1,930 8
13 32	90 4	193 9	944 10	16 8	961 2	961 2
87 6	921 12	880 24	4,999 6	37 8	5,036 14	5,351 12
43 16	355 4	319 31	1,958 0	524 12	2,482 12	2,497 14
170 14	1,267 4	969 7	4,897 11	305 2	5,202 13	6,071 9
99 8	967 8	930 10	5,176 2	39 4	5,215 6	5,215 6
65 15	546 8	798 1	4,131 0	45 1	4,176 1	4,177 11
163 12	1,063 5	1,024 19	4,759 7	21 14	4,781 5	5,511 8
2,359 8	18,778 11	19,045 31	96,275 0	3,446 0	99,721 0	1,08,064 14

Statement

Running No.	Names of Villages.	Old Assessment Rupees.	Average Class. Annas.	NEW Jerayut. Area.	NEW Jerayut. Assessment.	NEW Rice. Area.	NEW Rice. Assessment.
1	2	3	4	5	6	7	8
	CLASS III.						
30	Bhojkooa	1,678 4	13 9	457 18	1,669 12	15 37	86 12
31	Sundheshur	6,239 9	12 4	979 30	3,396 5	105 16	650 10
32	Gana	3,353 6	12 8	451 29	1,957 10	17 3	96 6
33	Megwa	1,574 15	12 11	320 5	1,514 8	1 16	10 0
34	Waskalia	350 9	13 5	74 7	279 8	3 27	21 8
35	Khandhlee	1,412 2	12 11	247 4	979 2	23 21	142 4
36	Soorkooa	1,368 9	13 8	143 34	712 14	7 18	55 8
37	Napa	3,269 5	14 2	428 21	1,877 8	32 3	219 10
38	Ashee	3,718 7	12 5	735 28	2,572 0	4 35	30 12
39	Suntokpoora	2,160 8	11 2	325 14	1,340 2	17 0	97 0
40	Veerol	2,156 14	13 4	384 12	1,705 12	9 32	64 0
41	Bochasun	8,044 10	14 0	1,082 37	4,522 7	2 11	11 12
42	Wasud	3,378 15	13 0	937 5	3,123 4	19 27	100 10
43	Kuntharia	3,053 5	14 5	799 38	3,365 3	7 39	42 12
44	Kusoombad	814 15	13 6	366 1	1,351 8	24 29	141 0
45	Huldurree	511 2	130 13	525 12	3 19	21 8	....
46	Asodur	3,182 10	13 8	713 26	2,743 13	36 17	209 15
47	Umbaw	2,226 10	14 0	318 22	1,395 8	11 35	70 12
48	Bhuvanipoora	1,922 10	14 1	190 14	804 12	4 16	28 0
49	Rungaipoora	1,353 5	12 11	245 12	904 0	14 26	77 4
50	Israma	2,397 7	13 2	97 1	636 2	29 20	237 4
51	Ishaw	3,019 5	13 1	327 6	1,446 14	78 38	528 0
52	Porda	1,954 7	13 5	150 20	780 9	28 14	187 4
53	Pundolee	7,096 5	14 6	995 10	4,686 6	377 27	2,603 6
54	Amode	6,548 7	14 9	586 0	2,978 11	220 4	1,363 2
55	Lukurpoora	1,019 7	13 4	271 33	1,062 0	35 32	238 0
56	Roopiapoora	1,684 12	13 1	266 28	1,102 10	22 24	136 10
57	Dowolpoora	2,112 2	14 4	315 31	1,325 12	48 1	301 8
58	Jogun	1,304 13	13 6	398 19	1,533 12	11 16	57 12
59	Khundana	4,527 6	13 3	912 5	3,296 14	76 33	464 10
60	Wudelee	2,616 6	14 9	369 28	1,757 14	9 23	69 2
61	Wachial	1,017 14	14 9	207 19	913 1	....	....
62	Hurkhapoora	1,135 7	13 9	265 34	1,086 0	8 32	49 4
	Total	88,204 6	..	14,496 4	59,347 13	1,311 11	8,413 13
	CLASS IV.						
63	Bhetashee	1,783 12	14 3	347 5	1,324 4	21 3	128 4
64	Moojkooa	1,924 13	14 4	405 13	1,819 4	30 30	190 4
65	Umbalee	857 14	13 10	211 36	785 8	12 9	69 8
66	Unklav	8,301 12	13 2	1,735 3	6,586 7	69 36	402 2

A—(*continued*).

SYSTEM.						
Garden.		Total Area.	Total Assessment.	Assessment of Waste Land.	Survey Kumal.	Grand Total, including Quit Rent and 4 anna settlement of Nurwa Bahadkullee to compare with column 3.
Area.	Assessment.					
9	10	11	12	13	14	15
....	....	473 15	1,756 8	56 12	1,813 4	1,813 4
197 12	1,354 7	1,282 18	5,401 6	73 8	5,474 14	5,479 1
127 16	1,086 10	596 8	3,140 10	35 0	3,175 10	3,580 15
15 15	93 12	336 36	1,618 4	47 2	1,665 6	1,605 6
23 15	137 8	101 9	438 8	10 8	449 0	449 0
46 36	366 12	317 21	1,488 2	29 12	1,517 14	1,517 14
66 5	552 12	217 17	1,321 2	80 0	1,401 2	1,401 2
114 30	918 4	575 14	3,015 6	170 10	3,186 0	3,186 0
144 36	1,033 12	885 19	3,636 8	229 10	3,866 2	3,866 2
107 17	824 4	449 31	2,261 6	52 0	2,313 6	2,313 6
60 27	510 0	454 31	2,279 12	63 2	2,342 14	2,349 0
353 7	2,873 8	1,438 15	7,407 11	89 9	7,497 3	7,891 4
....	....	956 32	3,223 14	39 8	3,263 6	4,094 2
12 39	91 0	820 36	3,498 15	12 0	3,510 15	3,510 15
....	....	390 30	1,492 8	135 12	1,628 4	1,628 4
....	....	133 32	547 4	99 2	646 6	646 6
14 21	112 0	764 24	3,065 12	93 14	3,159 10	3,159 10
28 31	171 12	359 8	1,638 0	148 4	1,786 4	1,829 8
191 22	1,223 2	386 12	2,055 14	80 8	2,136 6	2,149 4
83 27	534 10	343 25	1,515 14	....	1,515 14	1,515 14
188 5	1,438 10	314 26	2,312 0	61 0	2,373 0	2,373 0
60 11	473 12	466 15	2,448 10	13 8	2,462 2	2,789 1
65 0	573 4	243 34	1,541 1	75 2	1,616 3	1,965 1
128 25	1,183 10	1,501 22	8,473 6	17 5	8,490 11	8,490 11
216 1	1,943 6	1,022 5	6,285 3	189 9	6,474 12	6,474 12
1 25	10 8	309 10	1,310 8	14 8	1,325 0	1,325 0
93 31	548 10	383 3	1,787 14	20 8	1,808 6	1,840 13
82 30	560 0	446 22	2,187 4	95 10	2,282 14	2,282 14
36 6	257 0	446 1	1,848 8	2 12	1,851 4	1,851 4
171 1	1,195 2	1,159 39	4,956 10	253 14	5,210 8	6,166 14
153 20	1,136 0	532 31	2,963 0	9 0	2,972 0	2,972 0
25 30	180 6	233 9	1,093 7	63 0	1,156 7	1,156 7
14 22	104 6	289 8	1,239 10	80 0	1,319 10	1,319 10
2,826 3	21,488 11	18,633 18	89,250 5	2,442 4	91,692 9	95,053 12
19 26	105 8	387 34	1,558 0	54 8	1,612 8	1,614 14
14 33	99 8	450 36	2,109 0	....	2,109 0	2,109 0
....	....	224 5	855 0	161 12	1,016 12	1,016 12
108 12	748 6	1,913 11	7,736 15	168 0	7,904 15	7,904 15

Statement

NEW

Running No.	Names of Villages.	Old Assessment Rupees.	Average Class. Annas.	Jerayut.		Rice.	
				Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8
	CLASS IV.—(*cont.*)						
67	Khedassa	2,949 12	13 8	686 15	2,472 4	2 39	17 0
68	Duntalee	3,424 6	14 5	203 36	982 2	86 17	523 7
69	Wurudla	8,195 8	14 10	806 27	3,605 15	163 22	983 0
70	Veershud	9,847 1	12 8	1,829 3	6,885 4	85 15	604 8
71	Colel	1,588 14	13 9	394 4	1,455 2	36 23	189 8
72	Khanpoor	4,444 0	13 8	487 31	2,096 0	59 23	378 6
73	Saiejpoor	3,394 7	14 8	329 31	1,475 8	51 2	334 4
74	Rass	14,249 8	14 6	1,540 13	7,424 11	369 20	2,630 4
	Total....	60,861 11	..	8,977 17	36,912 5	988 39	6,450 7
	CLASS V.						
75	Bamunwa	5,456 10	14 7	775 18	3,548 0	167 33	1,115 6
76	Juntral	3,403 10	13 7	870 3	2,701 10	58 37	276 14
77	Bunejda.....	1,976 1	14 7	389 14	1,425 4	9 18	55 0
78	Umeead.....	1,771 11	14 9	446 32	1,557 9	112 12	555 0
79	Deevalee	896 13	14 2	246 16	988 15	....	....
80	Kunbha	3,092 8	14 8	704 2	2,635 12	56 23	302 6
	Total....	16,597 5	..	3,432 5	12,857 2	405 3	2,304 10
	CLASS VI.						
81	Vehra Khandee	2,160 9	13 7	689 13	1,880 0	16 35	59 0
82	Unklavdee.....	253 8	13 4	128 34	319 4	10 6	41 6
83	Kuthol	2,819 13	14 6	1,024 36	2,989 8	24 4	99 6
84	Oomlav	776 1	14 3	123 25	571 6	2 2	11 3
85	Dalee	398 1	13 8	158 5	478 10	....	....
86	Kaloo.....	812 11	14 8	299 17	919 6	3 17	15 8
87	Khutnal.....	2,508 14	14 10	603 16	1,712 4	70 9	286 2
88	Wutra	3,483 11	13 4	781 19	2,437 0	5 27	30 2
89	Maloo.....	1,110 2	14 3	93 36	287 2	203 29	946 13
	Total....	14,323 6	..	3,903 1	11,594 8	336 9	1,489 8
	Grand Total....	3,32,990 12	..	52,900 14	2,23,200 30	4,927 10	32,041 5

A—(*continued*).

SYSTEM.						Grand Total, including Quit Rent and 4 anna settlement of Nurwa Baharkullee to compare with column 3.
Garden.		Total Area.	Total Assessment.	Assessment of Waste Lands.	Survey Kumal.	
Area.	Assessment.					
9	10	11	12	13	14	15
6 14	31 0	695 28	2,520 4	88 1	2,608 5	2,608 5
205 35	1,571 4	496 8	3,076 13	79 8	3,156 5	3,218 4
344 33	2,664 6	1,315 2	7,253 5	160 0	7,413 5	7,417 11
530 1	4,510 4	2,444 19	12,000 0	167 8	12,167 8	12,224 0
59 6	331 6	489 33	1,976 0	93 8	2,069 8	2,069 8
236 23	1,454 0	783 37	3,928 6	87 6	4,015 12	4,072 11
235 16	1,580 8	616 9	3,390 4	11 7	3,401 11	3,450 9
267 39	2,182 10	2,177 32	12,237 9	89 11	12,307 4	14,247 8
2,028 38	15,278 12	11,995 14	58,641 8	1,141 5	59,782 13	61,954 1
192 16	1,485 14	1,135 27	6,149 4	106 12	6,256 0	6,512 11
130 39	875 0	1,059 39	3,853 8	162 4	4,015 12	4,015 12
73 16	394 14	472 8	1,875 2	268 8	2,143 10	2,143 10
....	....	559 4	2,112 9	53 0	2,165 9	2,165 9
....	....	246 16	988 15	381 0	1,369 15	1,369 15
21 29	130 0	782 14	3,068 2	5 8	3,073 10	3,073 10
418 20	2,885 12	4,255 28	18,047 8	977 0	19,024 8	19,281 3
0 21	2 0	706 29	1,941 0	38 15	1,979 15	1,979 15
....	....	139 0	360 10	94 11	455 5	455 5
48 33	206 8	1,097 33	3,295 6	61 12	3,357 2	3,357 2
5 36	32 8	131 23	615 1	10 14	625 15	625 15
....	....	158 5	478 10	10 8	489 2	489 2
4 0	27 0	306 34	961 14	144 4	1,106 2	1,106 2
115 15	644 8	789 0	2,642 14	219 8	2,862 6	2,862 6
112 35	679 0	900 1	3,146 2	42 2	3,188 4	3,188 4
....	....	297 25	1,233 15	551 14	1,785 13	1,785 13
287 20	1,591 8	4,526 30	14,675 8	1,174 8	15,850 0	15,850 0
9,422 13	73,385 1	67,250 17	3,28,627 0	10,539 11	3,39,166 11	3,56,128 3

Statement

Showing the effect of the Nurwa Settlement in the 54 Villages

Number.	Names of Villages.	Old System.			Total new Phalla settled at the Survey Settlement.	Revenue of Nurwa Land		
		Phalla.	Sulamee.	Total Old Phalla.		Nurwa Bahurkullee of different denomination.		
						Sulamee.	Summary Settlement Cess.	Total.
1	2	3	4	5	6	7	8	9
		Rs. a. p.	Rs. a. p.	Rs. a. p.	R. a.	Rs. a.	Rs. a.	Rs. a.
1	Amud	16,335 8 9	1,341 7 10	17,677 0 7	14,859 0	1,124 3	948 1	2,072 4
2	Gamdee	2,613 1 9	....	2,613 1 9	2,183 0	....	....	....
3	Wughashee	1,145 15 3	694 11 0	1,840 10 3	1,510 0	694 11	63 6	758 1
4	Kurumshud	10,144 12 0	....	10,144 12 0	19,200 0	....	....	....
5	Nahvlee	6,681 8 0	45 0 0	6,726 8 0	5,919 11	45 0	183 2	228 2
6	Jeetodia	2,478 13 11	87 5 3	2,566 3 2	2,335 8	82 13	63 12	146 9
7	Hadgood	1,042 14 3	732 3 1	1,775 1 4	1,405 2	607 0	142 1	749 1
8	Wudod	3,817 0 9	1,692 2 7	5,509 3 4	6,290 8	1,323 8	619 9	1,943 1
9	Nassad	7,341 2 8	128 3 0	7,469 5 8	5,817 9	128 3	504 12	632 15
10	Khudol	2,198 2 8	534 5 4	2,732 8 0	2,690 4	585 4	266 9	851 13
11	Adas	3,401 7 1	255 14 6	3,657 5 7	3,629 0	87 8	47 6	134 14
12	Dubhasee	3,191 4 6	33 12 0	3,225 0 6	3,374 1	33 12	19 12	53 8
13	Vehrakawitha	6,488 6 2	608 4 5	7,096 10 7	5,605 3	591 9	245 8	837 1
14	Ghodakooa	2,294 8 0	71 0 4	2,365 8 4	2,034 11	70 14	1 6	72 4
15	Dhobeekooee	524 7 4	....	524 7 4	567 10	....	....	....
16	Singlav	2,071 7 0	....	2,071 7 0	1,840 4	....	....	....
17	Pamol	5,622 10 2	215 3 7	5,837 13 9	4,899 2	242 9	72 5	314 14
18	Dehmee	2,267 15 11	11 6 2	2,279 6 1	1,956 0	10 8	4 10	15 2
19	Bodal	4,429 8 5	442 12 10	4,872 5 3	4,845 1	677 10	178 0	855 10
20	Davole	5,208 7 6	....	5,208 7 6	4,866 4	....	....	....
21	Neesria	3,891 5 11	....	3,891 5 11	3,956 0	....	1 10	1 10
22	Wasna	3,448 11 1	1,286 4 11	4,735 0 0	4,749 15	538 15	191 4	730 3
23	Sundheshur	5,955 11 5	....	5,955 11 5	5,040 0	....	4 3	4 3
24	Gana	2,713 9 5	389 3 1	3,102 12 6	2,814 2	356 7	48 14	405 5
25	Megwa	1,529 11 1	....	1,529 11 1	1,545 12	....	....	....
26	Soorkooa	1,360 5 3	....	1,360 5 3	1,301 0	....	....	....
27	Ashee	3,379 13 4	....	3,379 13 4	2,944 0	....	....	....
28	Suntookpoora	2,156 2 2	....	2,156 2 2	2,238 6	....	....	....
29	Veerol	1,951 14 11	....	1,951 14 11	1,894 4	....	6 2	6 2
30	Bochasun	7,608 15 2	250 10 2	7,859 9 4	7,082 7	265 9	128 8	394 1
31	Wasud	2,716 12 3	599 9 3	3,316 5 6	3,148 3	593 1	237 11	830 12
32	Kuntharia	1,851 12 10	1,152 15 2	3,004 12 0	3,388 0	....	....	....
33	Umbaw	2,151 8 7	36 7 2	2,187 15 9	1,569 2	36 6	6 14	43 4
34	Alarsa	3,539 2 5	188 9 6	3,727 11 11	2,666 0	185 5	436 8	621 13
35	Bhuvanipoora	1,922 9 7	....	1,922 9 7	2,055 14	....	12 14	12 14

B.

of the Borsud Talooka, as compared with the Old System.

EXCLUDED FROM THE NEW NURWA.					Total Columns 6 and 14.	ON THE TOTAL OF THE NEW SYSTEM.		
Service Baharkullee Nurwa.			Entered as Nurwa and Muzmoon.	Total Land excluded.		Less.	More.	
Sulamee.	Summary Settlement Cess.	Total.						
10	11	12	13	14	15	16	17	18
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
....	..	..	....	2,072 4 0	16,931 4 0	745 12 7	....	
....	..	..	....	....	2,183 0 0	430 1 9	....	
....	..	..	....	758 1 0	2,268 1 0	....	427 6 9	
....	..	..	....	....	19,200 0 0	....	9,055 4 0	
....	..	..	....	228 2 0	6,147 13 0	578 11 0	....	
....	..	..	....	146 9 0	2,482 1 0	84 2 2	....	
....	..	..	....	749 1 0	2,154 3 1	....	379 1 8	
10 12	..	10 12	....	1,953 13 0	8,244 5 0	....	2,735 1 8	
....	..	..	....	632 15 0	6,450 8 0	1,018 13 8	....	
2 12	3 10	6 6	....	858 3 0	3,548 7 0	....	815 15 0	
....	..	..	....	134 14 0	3,763 14 0	....	106 8 5	
....	..	..	....	53 8 0	3,427 9 0	....	202 8 6	
....	..	..	....	837 1 0	6,442 4 0	654 6 7	....	
....	..	..	....	72 4 0	2,106 15 0	258 9 4	....	
....	..	..	....	....	567 10 0	....	43 2 8	
....	..	..	....	....	1,840 4 0	231 3 0	....	
....	..	..	....	314 14 0	5,214 0 0	623 13 9	....	
....	..	..	....	15 2 0	1,971 2 0	308 4 1	....	
....	13 2	13 2	....	868 12 0	5,713 13 0	....	841 7 9	
....	..	..	....	....	4,866 4 0	342 3 6	....	
....	..	..	....	1 10 0	3,957 10 0	....	66 4 1	
....	..	..	....	730 3 0	5,480 2 0	....	745 2 0	
....	..	..	....	4 3 0	5,044 3 0	911 8 5	....	
....	..	..	....	405 5 0	3,219 7 0	....	116 10 6	
....	..	..	....	....	1,545 12 0	....	16 0 11	
....	..	..	....	....	1,301 0 0	59 5 3	....	
....	..	..	....	....	2,944 0 0	435 13 4	....	
....	..	..	....	....	2,238 6 0	....	82 3 10	
....	..	..	8 12	14 14 0	1,909 2 0	42 12 11	....	
....	..	..	....	394 1 0	7,476 8 0	383 1 4	....	
....	..	..	....	830 12 0	3,978 15 0	....	662 9 6	
....	..	..	....	....	3,388 0 0	....	383 4 0	
....	..	..	....	43 4 0	1,612 6 0	575 9 9	....	
....	..	..	....	621 13 0	3,287 13 0	439 14 11	....	
....	..	..	....	12 14 0	2,068 12 0	....	146 2 5	

Statement

Number.	Names of Villages.	Old System.			Total new Phalla settled at the Survey Settlement.	Revenue of Nurwa Land		
		Phalla.	Sulamee.	Total Old Phalla.		Nurwa Bahurkullee of different denomination.		
						Sulamee.	Summary Settlement Cess.	Total.
1	2	3	4	5	6	7	8	9
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
36	Israma.....	2,218 0 10	....	2,218 0 10	2,100 0	....	....	....
37	Palluj	5,866 13 4	....	5,866 13 4	5,286 3	....	....	....
38	Soonav.....	9,105 3 4	....	9,105 3 4	9,350 0	....	....	....
39	Peeplav	10,970 4 8	65 5 6	11,035 10 2	7,054 0	57 6	62 14	120 4
40	Isnaw	2,467 3 0	435 12 10	2,902 15 10	2,300 0	284 12	42 3	326 15
41	Porda	1,734 2 10	173 6 0	1,907 8 10	1,384 11	173 6	175 8	348 14
42	Amode.....	6,282 13 0	....	6,282 13 0	5,919 5	....	....	....
43	Roopiapoora ..	1,644 13 9	....	1,644 13 9	929 12	....	32 7	32 7
44	Khundana	3,430 13 8	654 10 4	4,085 8 0	4,038 14	731 15	224 7	956 6
45	Bhetashee	1,741 2 7	....	1,741 2 7	1,441 12	....	2 6	2 6
46	Duntalee	3,365 4 0	....	3,365 4 0	3,015 14	....	26 1	26 1
47	Wurudla	7,905 0 0	....	7,905 0 0	6,884 13	....	4 6	4 6
48	Veershud.....	9,847 0 9	....	9,847 0 9	12,000 0	....	56 8	56 8
49	Khanpoor	4,376 12 2	8 3 1	4,384 15 3	3,844 2	8 8	48 7	56 15
50	Saeejpoor.....	3,290 0 9	40 3 0	3,330 3 9	3,316 12	1 14	7 3	9 1
51	Rass.....	12,868 12 1	1,265 1 3	14,133 13 4	12,124 3	1,520 11	419 9	1,940 1
52	Bamunwa	4,969 9 6	95 9 8	5,065 3 2	5,237 8	8 0	248 11	256 11
53	Unklavdee.. ..	158 15 8	....	158 15 8	174 12	....	....	....
54	Oomlav	764 14 0	....	764 14 0	576 0	....	....	....
	Total..	2,28,484 15 5	13,535 10 10	2,42,020 10 3	2,29,199 8	11,067 3	5,785 5	16,852 8

B—(*continued*)

Excluded from the New Nurwa.					Total Columns 6 and 14.	On the total of the New System.		
Service Bahurkullee Nurwa.			Entered as Nurwa and Muzmoon.	Total Land excluded.		Less.	More.	
Sulamee.	Summary Settlement Cess.	Total.						
10	11	12	13	14	15	16	17	18
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
....	..	..	....	....	2,100 0 0	118 0 10	....	
....	..	..	....	....	5,286 3 0	580 10 4	....	
....	..	..	....	....	9,350 0 0	....	244 12 8	
....	3 1	3 1	....	123 5 0	7,177 5 0	3,858 5 2	....	
....	..	..	....	326 15 0	2,626 15 0	276 0 10	....	
....	..	..	....	348 14 0	1,733 9 0	173 15 10	....	
....	..	..	....	....	5,919 5 0	363 8 0	....	
....	..	..	743 2	775 9 0	1,705 5 0	....	60 7 3	
....	..	..	....	956 6 0	4,995 4 0	....	909 12 0	
....	..	..	....	2 6 0	1,444 2 0	297 0 7	....	
....	35 14	35 14	....	61 15 0	3,077 13 0	287 7 0	....	
....	..	..	....	4 6 0	6,889 3 0	1,015 13 0	....	
....	..	..	167 8	224 0 0	12,224 0 0	....	2,376 15 3	
....	..	..	....	56 15 0	3,901 1 0	483 14 3	....	
38 5	1 8	39 13	....	48 14 0	3,365 10 0	....	35 6 3	
....	..	..	....	1,940 0 4	14,064 7 0	69 6 4	....	
....	..	..	....	256 11 0	5,494 3 0	....	428 15 10	
....	..	..	....	....	174 3 0	....	15 12 4	
....	..	..	....	....	576 0 0	188 14 0	....	
51 13	57 3	109 0	919 6	17,880 14 0	2,47,080 6 0	15,837 3 6	20,896 15 3	Net Increase. 5,059 11 9

Statement

A COMPARATIVE STATEMENT of the NURWA BAHURKULLEE LAND

ACCORDING TO THE NEW REVENUE

Number.	Names of Villages.	Total Nurwa Bahurkullee according to the Old System as shown in the Tullatee's Statement.	Total Number of Khotas.	Number.		Total Land.	
				Numbers.	Shares.	Area.	Assessment.
1	2	3	4	5	6	7	8
		B. V. V.				A. G.	Rs. a.
1	Anund	1,492 14 7	404	545	585	908 25	4,909 10
2	Wughashee	287 0 0	53	61	104	178 36	945 10
3	Nahvlee	287 17 10	86	82	153	162 38	796 12
4	Jeetodia	127 2 0	58	33	72	70 2	334 8
5	Hodgood	675 10 0	40	59	141	375 2	1,376 0
6	Wudod	1,635 14 14	137	335	422	1,072 3	4,334 4
7	Napad	675 12 10	94	175	195	386 25	2,165 15
8	Khudol	667 10 0	110	114	153	438 8	1,690 14
9	Adas	140 0 0	34	37	64	101 9	445 12
10	Dubhashee	41 0 0	7	13	20	26 38	121 8
11	Vehra Kawitha	438 15 0	69	87	121	306 9	1,584 2
12	Ghodakooa	23 7 10	20	8	22	13 36	75 8
13	Dhobikooa	22 0 0	7	7	11	12 36	86 0
14	Pamol	180 10 0	55	46	90	107 6	567 12
15	Dehmee	12 10 0	5	5	5	7 10	33 12
16	Bodal	537 15 2	100	276	309	306 39	1,523 7
17	Nusria	2 0 0	1	1	1	1 14	6 8
18	Wasna	729 11 15	68	198	289	435 10	2,056 15
19	Sundheshur	3 6 10	4	5	5	2 29	16 10
20	Gana	213 10 0	57	60	108	123 27	593 3
21	Suntookpoora	18 10 0	4	2	4	10 5	40 0
22	Veerol	22 13 5	5	8	9	15 31	69 12
23	Bochasun	234 10 0	46	37	138	143 12	829 9
24	Wassud	876 4 15	124	160	234	489 20	1,688 15
25	Kuntharia	534 6 15	21	135	153	338 4	1,517 8
26	Umbaur	30 0 0	6	10	8	17 30	63 12
27	Alarsa	617 1 13¼	94	171	170	358 31	1,953 9
28	Bhuvanipoora	47 0 0	21	4	44	30 12	175 8
29	Soonav	231 14 5	9	135	195	146 20	1,067 6
30	Peeplav	211 11 0	36	98	106	125 25	747 8
31	Isnav	398 10 0	68	125	277	209 35	1,015 0
32	Porda	275 15 0	74	79	107	166 5	874 6
33	Roopiapoora	51 0 0	5	9	8	34 33	146 0
34	Khundana	616 15 0	74	139	165	417 24	1,727 4
35	Bhetashee	546 5 0	39	129	165	368 26	1,447 12
36	Duntala	68 17 0	6	28	47	42 39	211 15
37	Veershu	65 5 0	8	10	11	47 1	226 0
38	Kanpoor	72 5 0	11	12	21	42 23	202 0
39	Saeejpoor	91 10 0	16	19	21	63 3	277 8
40	Rass	1,198 18 1	290	319	1,283	799 13	3,845 15
41	Bamunwa	366 8 10	46	78	102	263 11	1,256 14
42	Wurudla	7 5 0	4	5	9	4 9	17 6
	Total	14,685 12 2¼	2,499	3,865	6,147	9,173 14	43,016 1

Liable to a Summary Settlement of 4 Annas in the Rupee.

Area.	Assessment.	Sulamee.	Nooksan.	Summary Settlement Cess.	Total Sulamee.
9	10	11	12	13	14
905 39	4,892 2	1,124 3	3,767 15	948 1	2,072 4
178 36	945 10	694 11	250 15	63 6	758 1
156 4	773 12	45 0	728 12	183 2	228 2
70 2	334 8	82 12	251 11	63 12	146 9
320 23	1,174 8	607 0	567 8	142 1	749 1
940 2	3,794 8	1,323 8	2,471 0	619 9	1,943 1
381 13	2,142 14	128 3	2,014 11	504 12	632 15
428 31	1,648 6	585 4	1,063 2	266 9	851 13
61 2	275 12	87 8	188 4	47 6	134 14
24 25	112 0	33 12	78 4	19 12	53 8
303 12	1,569 14	591 9	978 5	245 8	837 1
13 36	75 8	70 14	4 10	1 6	72 4
....	....	....	....	....	....
99 29	529 0	242 9	286 7	72 5	314 14
6 13	29 0	10 8	18 8	4 10	15 2
286 0	1,3[illegible]4 7	677 10	706 13	178 0	855 10
1 14	6 8	1 10	6 8	1 10	1 10
266 27	1,303 5	538 15	764 6	191 4	730 3
2 29	16 10	....	16 10	4 3	4 3
114 30	550 11	356 7	194 4	48 14	405 5
....	....	....	....	....	....
4 39	24 8	....	24 8	6 2	6 2
132 32	778 13	265 9	513 4	128 8	394 1
460 25	1,539 8	593 1	946 7	237 11	830 12
....	....	....	....	....	....
17 30	63 12	36 6	27 6	6 14	43 4
354 9	1,929 1	185 5	1,743 12	436 8	621 13
11 13	50 8	....	50 8	12 14	12 14
....	....	....	....	....	....
52 35	308 4	57 6	250 14	62 14	120 4
100 32	450 8	284 12	165 12	42 3	326 15
165 28	872 2	173 6	698 12	175 8	348 14
30 38	129 8	....	129 8	32 7	32 7
373 1	1,627 6	731 15	895 7	224 7	956 6
2 31	9 8	....	9 8	2 6	2 6
21 5	104 3	....	104 3	26 1	26 1
47 1	226 0	....	226 0	56 8	56 8
42 23	202 0	8 8	193 8	48 7	56 15
6 12	30 8	1 14	28 16	7 3	9 1
661 38	3,166 13	1,520 11	1,646 2	419 9	1,940 4
204 0	1,000 8	8 0	992 8	248 11	266 11
4 9	17 6	....	17 6	4 6	4 6
7,257 8	34,089 11	11,067 3	23,022 8	5,785 5	16,852 8

Service Lands entered as such.

Area.	Assessment.	Sulamee.	Nooksan.	Summary Settlement according to the Service Land Rules.	Total Sulamee.
15	16	17	18	19	20
7 1	28 0	10 12	17 4		10 12
2 25	13 8	2 12	10 12	3 10	6 6
0 20	2 4		2 4		
0 37	4 12		4 12		
2 16	52 8		52 8	13 2	13 2
2 19	12 4		12 4	3 1	3 1
19 18	95 8		95 8	35 14	35 14
55 27	241 8	38 5	203 3	1 8	39 13
91 2	459 4	51 13	398 7	57 3	109 0

C.

according to the Old and New Systems respectively.

SURVEY SETTLEMENT.

Including in the Nurwa.		Fully assessed, that is, entered as Sirkari Muzmoon.		Total Sulamee according to the Old System.	Total according to the New System, Columns 14, 20, 22, and 24.	New Settlement less or more than the Old.	
Area.	Assessment.	Area.	Assessment.			Less.	More.
21	22	23	24	25	26	27	28
2 26	17 8	....	....	1,341 7 10	2,089 12	....	748 4 2
....	....	....	....	694 11 0	758 1	....	63 6 0
6 34	23 0	....	....	45 0 0	251 2	....	206 1 0
....	....	....	....	87 5 3	146 9	....	59 3 9
54 19	251 8	....	....	732 3 1	950 9	....	218 5 11
125 0	511 12	....	....	1,692 2 7	2,465 9	....	773 6 5
5 12	23 1	....	....	128 3 0	656 0	....	527 13 0
6 32	29 0	....	....	534 5 4	887 3	....	352 13 8
40 7	170 0	....	....	255 14 6	304 14	....	48 15 6
2 13	9 8	....	....	33 12 0	63 0	....	29 4 0
2 37	14 4	....	....	608 4 5	851 5	....	243 0 7
....	....	....	....	71 0 4	72 4	....	1 3 8
12 36	86 0	....	....	....	86 0	....	8 6 0
6 37	36 8	....	....	215 3 7	351 6	....	136 2 5
....	....	....	....	11 6 2	15 2	....	3 11 10
18 23	86 8	....	....	442 12 10	955 4	....	512 7 2
....	....	....	....	....	1 10	....	1 10 0
168 23	753 10	....	....	1,286 4 11	1,483 13	....	197 8 1
....	....	....	....	....	4 3	....	4 3 0
8 37	42 8	....	....	389 3 1	447 13	....	58 9 11
10 5	40 0	....	....	....	40 0	....	40 0 0
7 36	36 8	2 36	8 12	....	51 6	....	51 6 0
10 20	50 12	....	....	250 10 2	444 13	....	194 2 10
28 35	99 7	....	....	599 9 3	930 3	....	330 9 9
338 4	1,517 8	....	....	1,152 15 2	1,517 8	....	364 8 10
....	....	....	....	36 7 2	43 4	....	6 12 10
4 22	24 8	....	....	188 9 6	646 5	....	457 11 6
18 39	125 0	....	....	....	137 14	....	137 14 0
146 20	1,067 6	....	....	....	1,067 6	....	1,067 6 0
70 11	427 0	....	....	65 5 6	550 5	....	484 15 6
109 3	564 8	....	....	435 12 10	891 7	....	455 10 2
0 17	2 4	....	....	173 6 0	351 2	....	177 12 0
3 35	16 8	....	....	....	48 15	....	48 15 0
44 23	99 11	....	....	654 10 4	1,056 4	....	401 9 8
365 35	1,438 4	....	....	....	1,440 10	....	1,440 10 0
2 16	12 4	....	....	....	74 3	....	74 3 0
....	....	....	....	....	56 8	....	56 8 0
....	....	....	....	8 3 1	56 15	....	48 11 11
1 5	5 8	....	....	40 3 0	54 6	....	14 3 0
137 15	679 2	....	....	1,265 1 3	2,619 6	....	1,354 4 9
59 11	256 6	....	....	95 9 8	513 1	....	417 7 4
....	....	....	....	....	4 6	....	4 6 0
1,822 8	8,467 6	2 36	8 12	13,535 10 10	25,437 10	....	11,901 15 2

Revenue Survey and Assessment.

No. 3318.

REVENUE DEPARTMENT.

Bombay Castle, 1st September 1868.

Letter from the Revenue Commissioner N. D., No. 1408, dated 6th April 1868—Submitting, with his remarks and observations, a report from the Superintendent of the Guzerat Revenue Survey, proposing revised rates of assessment for the Talooka of Borsud in the Kaira Collectorate.

RESOLUTION.—In forwarding the report of the settlement of the Borsud talooka, the Revenue Commissioner suggests that in future such reports should be sent to Government in manuscript. But the delay in the present case affords no sufficient reason for adopting this course. The Revenue Commissioner should be requested to urge on the Officers concerned the necessity for having the papers printed in reasonable time. The mistakes in this report are very numerous. Greater care should be taken, and no report should be allowed to pass through the Press without careful revision of the proof by the writer of the report.

2. The rates proposed and the grouping of the several classes of villages appear judicious, and may be approved and adopted. The only alteration necessary is in the rate of Gamree, a village which should certainly be classed with Anund, being quite as advantageously situated as regards the Railway Station. This village, therefore, should likewise have the 6 Rupee rate. In other respects the rates proposed by the Superintendent, and approved by the Revenue Commissioner, are confirmed.

3. The rates may be guaranteed for a period of thirty years from 1862-63. There seems to be no reason for making any exception in nurwa villages, except to observe the orders already given in respect to ghurbharoo lands in those villages. With this reservation, the guarantee may be given to nurwa villages, as well as to others.

4. The large number of nurwa villages in this talooka that have consented to abandon the old complicated system of calculation for the more simple method of apportionment according to the Survey assessment

Paragraph 14.

is very satisfactory. This result reflects great credit on Mr. Shumbhoopursad's tact and judgment. The ability displayed by this Officer is also favourably noticed by the Revenue Commissioner in connection with the preparation of the Ikrarnamas.

5. The other points noticed by the Revenue Commissioner appear to have been properly disposed of, and the satisfaction of Government with the settlement made may be communicated to Major Prescott, the Superintendent of the Survey.

6. There has been an unavoidable delay in the issue of this Resolution owing to the non-receipt of certain papers from the Revenue Commissioner.

F. R. S. WYLLIE,
For Acting Chief Secretary to Government.

To The Revenue Commissioner N. D.,
Major C. J. Prescott, Acting Survey and Settlement Commissioner S. D.

No. 1440.

EXTRACT from the Proceedings of the Government of Bombay in the Revenue Department, dated 8th April 1869.

Read the following Despatch from Her Majesty's Principal Secretary of State for India, to His Excellency the Right Honorable the Governor in Council, Bombay, No. 9, dated 25th February 1869 :—

Para. 1. I have considered in Council the proceedings of your Excellency on the introduction of the revised rates of assessment into the talookas of Borsud and Neriad, in the Kaira Collectorate, which were transmitted in the letters from your Secretary numbered 49 and 54, and dated respectively the 26th of September and 17th of October last.

2. I approve these proceedings, which guarantee the settlement for thirty years from 1862-63, and am gratified to learn from the papers before me that the prosperous condition of these two talookas promises to be permanent. Care has, nevertheless, been wisely taken not to raise the rates, which have been much affected by the extra-

ordinary rise in the value of agricultural produce, so high as not to leave a margin for a possible fall in prices.

3. The suitableness of the soil for tobacco of a superior kind is a circumstance which is likely to prove a source of profit to the Neriad talooka, and if the introduction of the superior sorts alluded to in my predecessor's despatch of the 24th of November last succeeds, it will be very advantageous to the district.

4. I am glad to see that your Government encouraged the experiments already going on, and desire to be made acquainted with the results of the reports which you called for on the subject.

5. I have perused with high gratification the strong testimony which was borne by Mr. Rogers and Major Prescott, and endorsed by your Excellency in Council, to the industry, judgment, and conspicuous ability displayed by Mr. Shumbhoopursad throughout these settlement proceedings.

6. Major Prescott's plan for checking smuggling, by licensing the cultivation of opium, seems worthy of consideration.

RESOLUTION.—Copies should be forwarded to the Revenue Commissioner, N. D. for information, and for communication to the Superintendent Revenue Survey and the Assistant Settlement Officer, Guzerat, with reference to Government Resolutions Nos. 3318 and 3586, dated respectively the 1st and 24th September last.

2. Extract paragraph 18 of Major Prescott's report on the settlement of the Borsud Talooka, with paragraph 6 of this despatch, should be sent to the Commissioner of Customs, Salt, and Opium, for the favour of his opinion and report.

Ordered that copies of the above be forwarded to—
The REVENUE COMMISSIONER, N. D.,
Major C. J. PRESCOTT, Survey and Settlement Commissioner S. D.,
The COMMISSIONER of Customs, SALT and OPIUM.

WASUDEO PANDOORUNG,
For Chief Secretary to Government.

PART II.

THE ASSESSMENT OF THE VILLAGES OF THE MULLEKS OF THE THASRA TALOOKA.

No. 105 OF 1860.

Ahmedabad, 28th June 1860.

Mr. Pedder presents his compliments to the Superintendent of Survey, and has the honour to submit the following account as brief as is consistent with a clear explanation of the subject of the origin and history of the rights of the Mulleks in the Thasra Purgunna of the Kaira Collectorate. As however the subject is an intricate one, and the correspondence that has taken place at various times upon it somewhat bulky, Mr. Pedder fears that some points may not be so clearly explained as is desirable. Should Captain Prescott desire it, further information shall be afforded upon these points, after communication with the local authorities.

2. It is stated that nearly 4 centuries ago Mohomed Begurah, Sultan of Ahmedabad, granted as a reward for military services at the capture of Powagurh 12 villages in Thasra to certain Mussulman families known as the Mullekzadas. These 12 villages the Mulleks had at the introduction of British rule, increased by founding new hamlets to 17, and since that time to 25. No documentary evidence of the grant of these villages by Mohomed Begurah is known to exist, but there appears to be no reason to doubt the truth of the tradition.

3. The original grant would seem to have been in rent-free Jagheer and for about 2½ centuries the Mulleks continued to hold their land on this tenure. They managed their villages on the system then usual in Guzerat, that of "bhagbuttaee" or division of the produce, but their terms would seem to have been more liberal towards their tenants, than the common arrangement by which the landlord and the tenant received equal shares of the produce, and this was probably the reason of their being able to increase so largely the number of their villages. They received as rent a "wujeh" or share of one-third, the remaining two-thirds being retained by the cultivator.

4. About 150 years ago the Mulleks were compelled by the Mahrattas to pay an "oodhur jummabundy" for their villages. To

raise the money for this tribute they imposed upon their cultivators a cess called "kurrum veero" the meaning of which name is a cess not imposed exclusively on the land, but levied from each cultivator or other villager in proportion to his means. This cess was in addition to the "wujeh" of one-third the produce.

5. About A.D. 1769 the Moolukgeeree—army of the Guicowar—began to levy a tribute under the name of "ghasdana" from the Mullek villages, and this continued to be irregularly exacted until the introduction of British rule, when Captain Ballantyne settled it apparently at Rs. 5,194 Babasye. But from a statement, with the perusal of which Mr. Pedder has been favoured by Mr. Arbuthnot, it would seem that the Guicowar's "ghasdana" in 1855-56 amounted to Co.'s Rs. 3,940, which is now paid by our Government under arrangements which will be presently described.

6. Besides the "above" tributes some of the Mullek villages are liable to a jummabundy payment to the Babee of Balasinore, which seems from the same statement to have amounted in 1855-56 to Rs. 1,436. This also appears to be now paid by our Government.

7. It would seem to have been considered that these exactions as well as the jummabundy payable to the Peishwah, were to be provided for from the "kurrum veero" and not from the Mullek's share of the produce. The Mulleks had however other resources in certain "tora girass" or "wol" exactions which they levied from various villages in Sowlee, Godra, and other districts. It does not appear whether they still receive these payments or to what amount. They had also "nakas" or places to levy transit dues in their villages.

Vide Clause I. of the Sunnud granted by Captain Robertson to the Mulleks of Pudal, dated August 31st, 1820.

8. But it is probable that when the Moolukgeree army or the Babee of Ballasinore were strong enough to insist on the payment of a larger tribute than usual, the Mulleks were hard pressed for money to satisfy these claims. They consequently mortgaged or sold a considerable quantity of land. But what they mortgaged or sold in these cases was the right of exemption from the payment of the "wujeh" or Mullek's share of the produce. The holders of such lands were still liable to be called on to pay the "kurrum veero."

9. At the introduction of British rule, consequently, the lands of these villages appear to have been divided into the following classes:

1. Sirkaree lands paying a "wujeh" of one-third the produce to the Mulleks and also "kurrum veero."

2. "Vechania" and "girania" lands paying "kurrum veero" but no "wujeh."

3. "Pussaeta" and village service lands (apparently) paying "kurrum veero" but no "wujeh."

4. Lands cultivated by Mulleks themselves, and apparently analogons to Jeevaee lands in talookdaree villages, paying nothing.

10. The Purgunna of Thasra came under British Rule in A.D. 1817-18. In the following year Government tullatees were put into the Mullek villages and "khurdas" prepared of all the lands. A begotee was then imposed upon all sirkaree, vechania, and girania lands in lieu of the "kurrum veero;" the Mulleks still continuing to levy their "wujeh" in kind. This arrangement pressed so hard upon the ryots that the villages were rapidly becoming deserted, the reason of which appears to have been, not that the begotee rate, which was founded upon the "kurrum veero," was itself excessive, but that the Mulleks refused to pay the "ghasdana" and Balasinore tribute out of their wujeh, and endeavoured to levy extra cesses from their ryots to provide for them.

11. In 1819-20 consequently Captain Robertson, Collector of Kaira, introduced a new and totally different system into these villages as follows. He abolished all cesses upon land and the practice of levying one-third the produce in kind, and in lieu thereof fixed a consolidated begotee rate upon all lands sirkaree, vechania, and girania, beyond which rate nothing was to be levied from the cultivators. This rate varied from Babasye Rs. 6 per beegah to Babasye Rs. 2½. But it must be noted that its amount did not depend upon the quality of the land but upon the caste of the cultivator, and that it varied somewhat in different villages. The reason of this seems to be, that the usual agreement upon which the cultivators held their lands was khatabundy or lease-hold, and that it was sup-

posed that the cultivator took up his lands, the good with the bad, and paid an average rate upon all land contained in his "khata." Rates were not fixed upon lands not included in any "khata," and the village officers were at liberty to let such lands on any terms they pleased. It does not seem to have been settled what on such lands should be the relative shares of the Mulleks and of the Government. The usual rate on sirkaree lands held on khatabundy tenure was Babasye Rs. 5½ for Koonbies, and 3½ for Kolies. It must be observed that the natural tendency of this arrangement must have been to throw all inferior lands out of cultivation.

12. In lieu of their share of the produce the Mulleks were to receive Co.'s Rs. 1-5-10 (Babasye Rs. 1-8-0) upon all cultivated sirkaree lands and were also to enjoy free of assessment the lands they themselves cultivated. The management of girania and vechania lands was resumed, and in lieu of their "wujeh" the mortgagees or purchasers were to receive a "kothlee santh" of Co.'s Rs. 0-14-7, or Babasye Rs. 1 per beegah of cultivation. It is not clear why mortgagees should have received only rupee one in lieu of their "wujeh" while Mulleks were to receive Rs. 1-8-0 in lieu of their's. Government tullatees were put into the villages and the entire management taken out of the hands of the Mulleks, who were reduced from the position of proprietors of alienated villages, paying a certain tribute to Government, to that of persons having merely a claim on a certain share of revenues of Government villages. Half of the Guicowar's "ghasdana" and apparently of the Balasinore tribute was to be paid by the Mulleks and half by our Government.

13. All the Mulleks agreed to these terms except those of Pudal, who refused to pay anything for the Guicowar's "ghasdana" fairly enough, as the Rs. 1-8-0 per beegah of cultivation they were to receive was in lieu of aid is still called "wujeh," and it had always been considered that wujeh was not liable to the payment of this tribute. Captain Robertson consequently concluded a separate agreement with these Mulleks, and passed them a sunnud in 1820, in which it was stipulated that Government should pay the whole "ghasdana" and Balasinore tribute. Since 1826 it would appear that this has

Vide paragraph 7.

been the case in all the Mulleks' villages. It may be remarked that Captain Robertson's arrangements do not appear to have been at the time reported to Government.

14. The natural result of the exorbitant rates imposed by Captain Robertson soon became apparent, and the inferior lands went out of cultivation. To remedy this, the Mulleks of 18 villages, including two belonging to the Pugee Thakores, but held on the same tenure as the Mullek villages, applied in 1823 for a fresh arrangement, by which on all lands paying Co.'s Rs. 2-11-8 and upwards the Mulleks were to receive Rs. 1-5-10, and Government the surplus, and the rent of all lands paying less than Rs. 2-11-8 was to be divided equally between Government and the Mulleks. In one village, Wussoo, a different arrangement was entered into, by which on all lands paying Rs. 1-13-2 the Mulleks were to receive Rs. 1-5-10 and Government the surplus, while from lands paying less than Rs. 1-13-2, Government were to receive annas 7 pies 3, and the Mulleks the surplus. The Mulleks of seven other villages including Pudal, refused to depart from the arrangements of 1819. It may be remarked that in one village, Rajwa, though it is called a Mullek village, the Mulleks have no interest beyond a trifling cash payment, the "wujeh" being received by the Babee of Balasinore.

15. Matters were in this state when in 1824 Mr. Mills, First Assistant in charge of Kaira, while reporting on some claims of the Mulleks to torra girass allowances from the Myhee and Rewa Kantas which had been withheld from them, took occasion to draw the attention of Government to Captain Robertson's settlement of 1819. On this Government passed a resolution No. 1189 dated July 17th 1824, of which the following is an extract :—

> "Paragraph 4. The plan of giving the Mulleks a fixed sum per beegah and taking the management of their villages out of their hands must have the effect of reducing them from the situation of landlords to that of mere pensioners, and it is not to be expected that they will easily be reconciled to the change.
>
> "Paragraph 5. It appears to the Honourable the Governor in Council that the Mulleks have as much claim to consideration as the

i. e.—Talóokdars.

Chiefs of Mewasee villages, or the small girassia proprietors in Ahmedabad, and accordingly instructs you to treat them in the same way."

It will be observed that this Resolution completely cancels Captain Robertson's settlement, so far as the Government management of the villages is concerned, and Captain Prescott's attention is especially directed to the fact, that it does not appear that this Resolution has ever been rescinded, and that it must therefore be considered as still in force.

16. On receipt of this Resolution the Collector immediately removed the Government tullatees and handed the villages over to the Mulleks, to the great satisfaction of the latter. But Captain Robertson's arrangements with regard to the rates and to the relative shares of Government and of the Mulleks were still considered to be in force except so far as modified by the agreement of 1823 described in paragraph 14. The Mulleks seem to have immediately appointed and paid tullatees of their own.

17. About this time however several of the villages, including apparently those seven, the Mulleks of which had determined upon abiding by the arrangements of 1819, were farmed out to the Mulleks upon lease. The details of these leases are not before Mr. Pedder, but it is supposed that they managed the entire villages including the "kothlee santh" lands and paid as rent to the Government the lump sum stipulated in the lease, and also the Rs. 0-14-7 per beegah of cultivation upon "kothlee santh" lands to the mortgagees and purchasers. The Mulleks of course now raised or lowered the rates upon land as they considered most advantageous to themselves.

18. These leases terminated in 1837, and the arrangements of 1819 and 1823 as far as the amount of "wujeh" in cash to be received by the Mulleks is considered, once more came into force. But the rates fixed by the Mulleks both on "santh" and on sirkaree lands remained unaltered. The consequence was that while in the 18 villages in which it was stipulated in 1823, that the rent of all lands rated below Rs. 2-11-8, should be equally divided between Government and the Mulleks, the loss caused by any reduction of

rates fell equally upon both parties, in the other seven villages the Mulleks still received Rs. 1-5-10 whatever the land was rated at, and the reduction of rates fell exclusively on the Government share. A very serious loss of revenue was the natural consequence, as the Mulleks who could not receive more than Rs. 1-5-10 per beegah, of course lowered their rates in order to increase the prosperity of their villages.

19. There seems however to have been a tacit understanding that no land was to be rated below Babasye Rs. 1-12-0 in order that Government might derive from it not less than annas four. This would of course have thrown out of cultivation all lands worth less then Rs. 1-12-0 Babasye. But it seems that the Mulleks were in the habit of letting these lands for what they would fetch, and, showing them in the books as let at Rs. 1-12-0, of paying the four annas to Government. It is also suspected that the Mulleks often let lands shown as rated at Rs. 1-12-0 for a larger sum, and appropriated the difference. Mr. Ogilvy, First Assistant Collector, pointed out the irregularity of system in those villages in 1843, but Government then declined to interfere.

20. Matters remained in this state until two or three years ago, Mr. Arbuthnot in the course of his inquires as a Special Commissioner for alienations in Guzerat, reported fully upon the Mullek villages. The state in which he found the system, was briefly this. The Mulleks appointed and paid their tullatees who collected the whole revenue according to the rates fixed by the Mulleks and paid it into the Government Treasury. Then the cash "wujeh" was divided among the Mulleks and the "kothlee santh" among the representatives of purchasers or mortgagees, in this way. Such and such Sirkaree fields in a village are entered as the share of Mullek Husein deceased. At the close of the season the tullatee and muzmoodars examined the "paneepatruk" to see how much of this had been cultivated, and calculated upon this the cash "wujeh" due to Husein. This they then entered in a paper called the distribution book which showed the names of all the heirs of Husein, and their proportionate shares, and the "wujeh" is divided among them accordingly and in the same way with "kothlee santh," as up to within a short period it had

been the custom when a Mullek died leaving 8 sons, to enter all their names in the " Distribution Book," Captain Prescott will not be surprised to hear that the state of the villages in 1855-56 was as follows :—

Villages.	No. of recipients.	Wujeh.	Land on which Wujeh is payable.	
		No. of shares.	Beegahs.	Rs. a. p.
24	732	274	38,559 19 0	34,089 13 0

Land Cultivated.	Wujeh paid thereon.	Land waste, Wujeh consequently not paid on it.	
Beegahs.	Rs. a. p.	Beegahs.	Rs. a. p.
17,445 12 15	16,985 5 7	21,134 6 5	17,104 7 5

Santh payable and paid in 1855-56.

Villages.	Number of recipients.	Number of Shares.	Quantity of Land.	Santh payable thereon.
			Beegahs.	Rs. a. p.
24	3,714	2,170	15,663 7 0	13,215 2 8

Land cultivated & Santh paid thereon		Land waste, and Santh consequently not paid upon it.	
Beegahs.	Rs. a. p.	Beegahs.	Rs. a. p.
10,594 2 5	9,129 14 7	5,074 4 15	4,085 4 3

21. To remedy this state of things and especially with a view of reducing the immense number of names upon the books, Mr. Arbuthnot suggested many excellent arrangements, some of which have been adopted by order of the Revenue Commissioner for Alienations. He also recommended that the arrangements made in 1823 should be introduced in all the villages, and thus that Government and the Mulleks should in all cases share the rent of lowly-rated land. But this proposition has not, it appears, been yet carried out, probably through doubt of the result, should the Mulleks file a suit against the Collector.

22. A letter of the Collector of Kaira on the subject of the Mulleks' villages, was forwarded to Mr. Rogers for report in 1853. That gentleman requested to be informed what prospect there existed of the Survey rules being strictly adhered to by the Mulleks in the administration of their villages. The Collector having stated that the Mulleks were willing to abide by the Survey rules upon certain conditions. Mr. Rogers remarked upon this (No. 72 of 1853 to the address of the Revenue Commissioner N.D.) that the Mulleks merely held upon sufference, that Government had a perfect right to resume the management of the villages, and to pay the Mulleks what it chose, or nothing at all, and that the Mulleks should be informed that it did not rest with them to decline the introduction of the Survey upon any terms that Government might be pleased to dictate.

23. With great deference to Mr. Rogers Mr. Pedder cannot but think that this opinion was given without due reflection. If a grant by a competent authority, an uninterrupted enjoyment of 400 years and an acknowledgment of right by a resolution of the Governor in Council is not to be considered as securing the validity of a claim, it is not easy to conceive what should be so considered.

24. Some further correspondence has taken place between the late Settlement Officer, Mr. Arbuthnot, the Revenue Commissioner N. D. and for Alienations, and the Collector of Kaira, and finally Mr. Rogers recommended that the villages should be measured and classed by the Survey Department, with a view to ascertain their capabilities. This was sanctioned as Captain Prescott is aware by the Revenue Commissioner N. D. in his letter No. 259 of 1860, addressed to the late Settlement Officer.

25. The Government Resolution No. 199 of 1858, paragraph 2, directs "the commutation of the fluctuating annual payments at present made on account of Village and District Officers, village expenses *and alienated shares of revenue*, for fixed amounts calculated on the average receipts of the last five years, but subject to modification when the claims of the recipients are finally adjudicated by the Alienation Department."

26. The Revenue Commissioner for alienations and the Collector of Kaira were of opinion that this Resolution did not apply to the

claims of the Mulleks, but Mr. Mansfield appears to consider that it does, and has directed the immediate commutation of these so-called allowances. Hence Mr. Hadow's reference to Captain Prescott 26 (A).—Although Mr. Pedder's opinion on the subject is not requested in the Superintendent's endorsement on Mr. Hadow's letter, yet he begs permission to offer with deference a few remarks.

27. Mr. Roger's reason for thinking that the Mulleks merely hold on sufferance, appear to be first, that the tenure of their villages is jagheer, and as such that they are liable to resumption at the pleasure of Government under Regulation VI. of 1833, clause 3, and secondly, that Government has hitherto always exercised the right of altering the management of the villages and the rates prevailing in them at pleasure.

28. With regard to the first of these arrangements Mr. Pedder would beg to observe that although the Mulleks state that the villages were originally granted in Jagheer, it does not appear from the correspondence regarding them in this office or from that with the perusal of which he has been favoured by Mr Arbuthnot, that the villages have at any time since the introduction of British rule been so entered in our books. And Government has already once acknowledged that the Mulleks should be treated "like other Mewasee Chiefs" who most certainly do not hold in jagheer. If this is the case, Mr. Pedder is much mistaken if every judicial officer in the Service would not hold that whether or not the tenure was originally jagheer, Government has debarred itself from taking advantage of that tenure by having omitted to preserve any record of its existence, and that the Mulleks' rights, whatever they may be, must be held to have become valid under the regulations by the mere fact of long and undisputed enjoyment.

29. With regard to the second argument, it must be noted that the arrangements made by the Collector of Kaira in 1819 and 1823 were made with the consent of the Mulleks themselves, and that since 1824, when the management was handed over to the Mulleks, it seems to have been acknowledged that they had a right to alter the rates, and that Government had not.

30. Under these circumstances it appears to Mr. Pedder that only two courses are open. One to hold the Mulleks to the agreements passed in 1819 and in 1823, the other to act upon the Government Resolution of 1824.

31. Mr. Pedder entertains no doubt of the justice of the latter course, but being aware that his want of experience renders his opinion of no value, he will not argue this point, but will confine himself to stating what in his opinion will be the effect as regards the interests of Government if either of these courses is adopted.

32. Captain Prescott will observe that as far as the position of the Mulleks is concerned, the difference between these two courses is this, that if the former is adopted the Mulleks will be persons holding a certain share of the revenues of Government villages. If the latter, proprietors of alienated villages paying a certain share of their revenues to Government.

33. Now previous to the introduction of British rule the Mulleks had undoubted proprietory rights. These rights they exchanged in 1819 and 1823 for the guarantee of a certain sum upon each cultivated beegah. If Government decides upon holding the Mulleks to their share of the bargain, it is, in Mr. Pedder's humble opinion, bound to observe its own. The consequences will be as follows.

34. In Pudal and the other six villages which remained under the agreement of 1819, Government will have to pay the Mulleks at the rate of Rs. 1-5-10 per beegah upon every cultivated sirkaree acre, will have to pay Rs. 0-14-7 per beegah upon all girania and vechania land as santh, to permit the Mulleks to enjoy rent-free a considerable quantity of land, and besides this to pay the Guicowar's "ghasdana," the Balasinore tribute, and certain charitable allowances and village expenses. Looking at the general pitch of the survey assessment, it is not probable that anything beyond a very small sum will remain as the Government net revenue.

35. In 18 other villages, on all sirkaree lands assessed at and above the rate of Rs. 2-11-8 per beegah, Government will have to pay at the rate of Rs. 1-5-10 and on all sirkaree lands assessed at a lower rate to share the rental equally with the Mulleks. On santh

lands it will have to pay at the rate of Rs. 0-14-7 per beegah. The probable result of this will be that the revenues of these villages will be tolerably equally divided. But out of the Government share will have to be paid the Guicowar's "ghasdana" and Ballasinore tribute, &c.

36. If on the other hand it is determined to hand over the management of these villages to the Mulleks as proprietors in accordance with the Government Resolution of 1824, which resolution, so far as Mr. Pedder is aware, is still in force (and if so, surely the commutation directed by the Revenue Commissioner ought not to be carried out), there is very little doubt but that the Mulleks would gladly pay an "oodhur jummabundy" considerably exceeding the net revenue of Government if the other course were pursued; that is to say, supposing they are permitted to manage their villages in their own way.

37. This leads to the question whether it is either justifiable or desirable to enforce upon the Mulleks a stipulation strongly insisted upon by Mr. Rogers, that they shall manage their villages strictly according to the Survey rules and Survey rates.

38. With the utmost deference to Mr. Rogers, Mr. Pedder cannot but think that the enforcing such a stipulation would be a wanton violation of the laws of property; wanton, because it would benefit neither Government, nor the Mulleks, nor even the ryots. While on the other hand, by simply observing the principle of non-interference on the part of the State between landlord and tenant, a principle which in all modern nations has been perhaps the most jealously guarded of all the rights of property, the Government would benefit because it would derive a larger revenue than the Mulleks could otherwise afford to pay, the Mulleks would be more contented, even if they did not receive an additional anna of income, (for it is an universal sentiment to like to do as one pleases with one's own), while the ryots would be no worse off. For a sense of the manner in which their own interests must be affected by the competition of Government villages, would tend to make the Mulleks good landlords, in which case few persons will doubt that the condition of the ryots will be as good as in Government villages, and

supposing the Mulleks oppress their tenants, or that the latter prefer to live under the Survey rules, the tenants are not "Adscripti Glebœ." They can go and take up land in Government villages, from which again the State will derive a direct advantage. The Survey rules are admirably adapted for the management of Government villages, but Mr. Pedder cannot see that they possess inherent virtue which renders it desirable or just to introduce them into all villages contrary to the wishes of proprietors. And even granting that ryots are always better off under the Survey rules, there is no justice in depriving one class of their rights in order to confer a favour upon another.

39. Under the circumstances now represented, Mr. Pedder would, with deference, suggest that Captain Prescott should reply to the Collector by requesting him to represent to Mr. Mansfield, the propriety of delaying any commutation of the Mulleks' claim until the introduction of the Survey rates into Thasra, and also that the Revenue Commissioner should be respectfully urged to obtain the orders of Government to determine, on what principle these claims should then be dealt with.

40. Too much of Captain Prescott's valuable time has been already taken up to allow Mr. Pedder to do more than briefly suggest the leading principles upon which he thinks a satisfactory settlement might be based. These are:—

(*a*) An oodhur jummabundy fixed for a certain number of years, might be imposed upon each village, with reference to its capabilities as found by the survey. It may be remarked that a rough survey merely finding the entire and the culturable area of the village and the general quality of the soil, would be sufficient for this purpose and considerable expense thus be saved.

(*b*). The names of those persons whom Mr. Arbuthnot has already decided as the representatives of those Mulleks who signed the agreement of 1819 might be entered, and the villages handed over to their management.

(*c*). These persons might be required to enter into agreements to administer the villages with due regard to the interests of the sub-sharers, not to exact more from their cultivators than

they are entitled to do by the old customs of the village and either to redeem "kothlee santh" payments, or to pay regularly the holders of them.

(*d*). The inquiry which Mr. Peile is now making into the condition of talookdars might be extended to the Mulleks, and any legislation based on that inquiry, might include them.

41. In conclusion Mr. Pedder begs to apolgise for the length of this report. The importance of the subject must be his excuse.

W. G. PEDDER,
Assistant Settlement Officer.

Copy of Letter No. 268, dated 2nd July 1860, from the Superintendent Revenue Survey and Assessment.

Assistant Settlement Officer Mr. Pedder's report No. 105, dated 28th June 1860.

No. 1127 of 1860.

Kaira Collector's Office, 2nd November 1860.

Submitted for the consideration and further instructions of the Revenue Commissioner N. D., in reference to previous correspondence ending for the time with his Memorandum No. 897 dated 21st April last.

The Collector has carefully perused the voluminous correspondence in this office on the subject of the Mullek villages of Thasra, but has not been able to discover the grounds upon which Mr. Rogers has assumed in his letter No. 72 dated 26th May 1853 to the address of the late Revenue Commissioner that the Mulleks merely hold upon sufferance, and that Government had a perfect right to resume the management of the villages and to pay the Mulleks what it chose or nothing at all, and that the Mulleks should be informed that it did not rest with them to decline the introduction of the survey upon any terms that Government might be pleased to dictate.

2. The Collector presumes that Mr. Rogers has not perused the whole of the correspondence on the subject, and that the Government Resolution which Mr. Pedder quotes in paragraph 15 and refers to in paragraphs 23 and 30, had altogether escaped his observation.

3. The Collector fully concurs in the views expressed by Mr. Pedder of the rights of the Mulleks in the villages under their management. These rights have been fully acknowledged by Government and should not now be meddled with on any pretext. He also fully concurs in the plan of settlement proposed by Mr. Pedder in the pre-ultimate paragraph of his report that "an oodhur jummabundy fixed for a certain number of years might be imposed upon each village, with reference to its capabilities as found by the survey. It may be remarked that a rough survey merely finding the entire and the cultivable area of the village and the general quality of the soil, would be sufficient for this purpose and considerable expense thus be saved," and that "the names of those persons whom Mr. Arbuthnot has already decided as the representatives of those Mulleks who signed the agreement of 1819 might be entered and the villages handed over to their management; also that these persons might be required to enter into agreements to administer the villages with due regard to the interests of the sub-sharers, not to exact more from their cultivators than they are entitled to do by the old customs of the village, and either to redeem kothlee santh payments or to pay regularly the holders of them," and would beg to recommend as suggested by Captain Prescott in paragraph 3 of his letter that any attempt to commute the present fluctuating payments made to the Mulleks on account of their shares of the produce be deferred pending the rough survey of the villages and their formal settlement, after full inquiry has been made into their existing condition as in the talookdaree villages.

J. W. HADOW,
Collector.

No. 881 of 1865.

To J. W. ROBERTSON, Esq.,
Acting Collector of Kaira.

Camp Bulsar, 21*st March* 1865.

Sir,—I have the honour to reply to your predecessor's letter forwarding Mr. Pedder's Report* and proposals for the settlement of the Mullekee villages in the Thasra Talooka.

* No. 1261 dated 30th November 1864.

2. I have already discussed personally with Mr. Pedder the rates which he proposes to fix for the assessment of these villages, and I have authorised his proceeding with his calculations on the basis of the maximum rates proposed. The result will be reported after the settlement has been introduced. The quasi-proprietory rights of the Mulleks in these villages afford a sufficient reason for not lowering the assessment to a pitch which Government might be able to afford, but which it is out of the power of smaller landlords to concede to their tenants without a greater sacrifice than could be expected from them. The present state of the village is conclusive proof that they have not been over-assessed, whatever be the frauds and irregularities which have resulted from the system now about to be amended.

3. I am quite sure that if rates were to be proposed by which the Mulleks' present receipts would be reduced they would not consent to the change, whatever prospective benefits might be offered them, and therefore it is most important that the assessment should be so pitched as not to interfere with their receipts. I am glad to find that Mr. Pedder is able to propose a light and equitable assessment which satisfies these conditions.

4. The most important point for decision is the mode of settlement of the wujeh or Mulleks' share. I am not prepared to accept unreservedly Mr. Pedder's view that whatever settlement is adopted must be effected with the Mulleks' consent. I fully concur that any settlement which would interfere with the Mulleks' legitimate receipts or alter

Paragraph 61.

their position in holding the villages, could not be attempted without their consent, and for this reason any settlement such as that suggested as plan 1st in paragraph 63 is in my opinion out of the question, for the Mulleks would never consent to receive a fixed cash payment which would reduce them to the condition of mere pensioners, and we should certainly not be justified in forcing such a settlement upon them.

5. But we are at any rate justified in putting a stop to the frauds and irregularities which have grown up under the present system, and of which instances are given by Mr. Pedder. We are certainly justified in basing our calculations on a real acre instead of on a fraudulent beegah, and in improving the present vexatious mode of assessment and annual adjustment.

6. Nor has the old Resolution of Government quoted by Mr. Pedder ever been fully carried out. Had it been, the result would have been the Mulleks' complete ruin. In the spirit of that Resolution I asked them last year if they would undertake to manage the villages themselves and pay a fixed sum to Government. They wisely declined, knowing that their enmities and divisions among themselves would bring them to ruin, and they therefore refused the reponsibility.

Paragraph 39.

7. I believe, however, that Mr. Pedder's opinion is substantially the same as mine, for in a subsequent paragraph he points out that by strictly enforcing the agreements formerly made, the Mulleks would be reduced to accept the modifications offered.

8. The fact is that the application of those terms to real measurements would prove so unfavourable to the Mulleks, that they are likely to assent to any settlement which leaves them their present receipts, and what they value fully as much their present status. I have no doubt, therefore, that if the case be put to them properly, they will assent to the proposed settlement, and the question will not arise to what extent we are justified in insisting on their conforming to it. It must be distinctly understood by them that the existing state of things will not be allowed to continue, and if this be the basis of negotiation, I am convinced from my interview with

them last year that they will consent to any reasonable propositions that are offered to them.

9. The plan of settlement which I proposed (referred to by Mr. Pedder as the 4th plan in paragraph 64) was based on the principle of preserving the Mulleks' status and securing to them their present revenues as well as a share in any prospective increase. The modification of this plan which Mr. Pedder now proposes does not affect this principle, and as it is simpler, I prefer it, and Mr. Pedder may adopt it and place it before the Mulleks.

10. There will, however, be a difficulty, for though on the whole the receipts of the Mulleks will be fully equal to their present amount; yet owing to the change in the assessment of particular fields the ownership of which is entered in different names, it may so happen that some of the Mulleks will find their receipts seriously diminished. This will be overcome by the adoption of the 2nd of the two plans proposed by Mr. Pedder in paragraph 75. It seems to me that there are very strong reasons for urging on the Mulleks the adoption of this mode of settlement and for making every Mullek a sharer of so many annas in the rupee of the revenues of the whole village.

11. If they insist on the other mode of settelment, it will be proper to reserve to the Mullek owners the right of receiving all resignations of land from cultivators and requiring his consent to sale or mortagage by them; but the stipulation regarding a right to raise the survey rates would lead to endless disputes, and should not be allowed. If this mode of settlement be adopted, it seems questionable whether Government should take on itself all the trouble of distributing the Mulleks' small shares, and perhaps the threat of leaving them to settle their disputes among themselves will be sufficient to induce them to adopt the other and preferable mode of settlement.

12. In regard to the alienated lands I concur with your predecessor in thinking that there are not sufficient reasons for a 4-anna settlement. Mr. Pedder states that the exemption is contingent on cultivation by the Mulleks themselves, and that the land is liable to full assessment if cultivated by others. Mr. Pedder may be able to

commute this liability as has already been sanctioned in the cases of cesses on alienated lands in Kaira, and this, plus the two-anna settlement, will give the amount of payment to which the lands will be liable.

13. I do not concur with the late Acting Collector regarding the tullatees. The Mulleks would not approve of being deprived of the right of nomination. Mr. Pedder's proposition should be adopted as it secures sufficient control to the Collector and proper pay to the tullatees without depriving the Mulleks of a privilege which they prize.

14. Mr. Pedder supposes that the three holdings of the Babee of Balasinore are disposed of by the Resolution of Government sanctioning a deduction from his annual tribute. This is so in respect to his rights in Wurdla and Porda, regarding which no instructions are required, as these will be disposed of as directed in the Political Department. But the orders of Government do not apply to Rajwa as the Babee is not willing to commute his present rights into a fixed cash payment. Rajwa therefore must be settled on the principles proposed. The Babee's Agent, whom I saw last year, was not formally empowered to assent, but he made no objections, and it seemed that his Master would make no difficulties.

15. With regard to instalments, the dates fixed for payment of revenue seem unobjectionable, but as pointed out by Mr. Robertson, the dates proposed for payments of wujeh are inconvenient. On this point instructions will be issued separately.

Paragraph 79.

16. With regard to sanths, I agree with Mr. Pedder in considering that the ordinary settlement should be applied to the sanths of these villages. But there will be a difficulty if the Mulleks claim the right of redemption which was reserved to them by Captain Robertson. This may be disposed of by paying where bonds are produced the sum mentioned in the bond to the present holder, and giving the Mulleks the difference between that sum and twenty years' purchase of the amount of santh less two annas for summary settlement. The land will then belong to Government uncharged with any liability and will be let at the ordinary survey rental.

17. If this plan be found for any reason obnoxious to the Mulleks in dealing with the sanths which have been redeemed by the Mulleks or are now held by them, Mr. Pedder may adopt a modification of his proposed 2nd plan. It seems unreasonable to expect Government to go through the double process of receiving from an occupant to pay away again to a santh holder. In such cases the land should be entered as partly alienated in the name of the Mullek as owner. Government should allow the Mullek to recover from the occupant the amount of his santh after a deduction of two annas, or if it be found more convenient, the proportion proposed by Mr. Pedder, and Government will levy from the field the balance of assessment, the levy to be made direct from the occupant as representative of the owner, or failing him from the owner himself if he wish to reclaim his rights in the field. The occupant will of course be protected by a proper document from over-exaction by the Mullek whose name will be entered.

18. A similar plan may be adopted in regard to the sanths of Rajwa.

19. It should certainly form part of the settlement to give the Mulleks a sunnud from Government, guaranteeing the terms of their holding. The sunnud will be for each village in the names of the representatives of those with whom Captain Robertson settled.

20. The suggestion in pargraph 2 of Mr. Pedder's P. S. is also approved. As soon as the settlement has been introduced, I beg that Mr. Pedder will send in a report showing the financial result. It is possible that slight modifications may be found requisite in carrying out the settlement on the spot.

21. I request you will communicate with Mr. Percival regarding the sanths. He will be directed to settle them and pay the arrears at the time the general revenue settlement is being carried into effect.

I have, &c.,

B. H. ELLIS,

Revenue Commissioner N. D.

No. 2741 OF 1866.

REVENUE DEPARTMENT.

To F. S. CHAPMAN, Esquire,
Chief Secretary to Government, Bombay.

Poona, 27th June 1866.

SIR,—In the middle of November last year, I received from the Superintendent of the Guzerat Revenue Survey, through the Collector of Kaira, the accompanying report on the financial result of the settlement of the Mulleks' villages; but as there was some doubt as to what steps had been taken to carry out some of the instructions that had been given by my predecessor on certain of the details, I referred to the Collector for explanation. Before his reply, dated 20th January last, reached me, the Mulleks of the villages noted in the margin had come to my camp in the Punch Mahals, and declared that they themselves had never agreed to the terms of the settlement that had been offered to them, and that the Mulleks of the remaining villages also refused them. They were at once referred to the Superintendent, and subsequently to the Acting Collector, both of whom appear, as will be seen from the annexed correspondence, to have had considerable difficulty in explaining matters to them. Mr. Borradaile however finally reports (in his letter No. 524, of the 31st ultimo), that they have all agreed, but continue to make the same objections they did to the Superintendent. As it is very necessary, in dealing with men who have proved themselves so difficult to manage, to come to a clear understanding, in order to prevent their turning round upon us at any future time, I have thought it necessary to examine closely into their complaints, and now beg to report on the subject, with a view to receive the orders of Government, and, if possible, have the matter finally settled to the satisfaction of all parties.

No. 361 of 18th October 1865.

No. 78 of 1866.

1. Pural.
2. Russoolpoor Pural.
3. Menpoora.
4. Bullara.
5. Koonee.

2. An account of their grievances will be found in Major Prescott's letter No. 135 A, dated 13th March last; but as the only tangible ones are the imposition of the Summary Settlement upon their "*Ghurkher*" or lands they were allowed to retain free of assessment under

Captain Robertson's settlement, to provide for their own private maintenance, and the diminution in the profits of their "wujeh" or share of revenue by the introduction of the new system, wherever such loss can be established, I shall confine my remarks to these points.

3. With regard to the imposition of the Summary Settlement, it will be seen that the Superintendent and the Collector both consider the Mulleks cannot demand exemption, because they are of opinion, that the terms of Captain Robertson's sunnud, by which they were enjoined to cultivate these lands "for their own benefit" (Major Prescott) or "at home" (Mr. Borradaile), have been infringed by their alienating them to others. The true translation of the clause in the sunnud is however as follows. It refers to the lands then nominally held by the Mulleks themselves:—

"The 764 beeghas of land that are now in cultivation do you enjoy of your own accord every year free of assessment; the Sirkar will make no objection. And that land you shall not give to the Government cultivators to cultivate, but cultivate it yourself (at your own houses)."

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Now it appears to me, that there is no doubt from this that Captain Robertson's intention was, that the Mulleks should enjoy this land rent-free without any hindrance whatever as to anything else but its cultivation by the cultivators of Government land, a precaution which was commonly taken in the early days of our rule, before our assessments were put upon such a footing as to prevent the fear of Government lands being thrown out of cultivation by the competition of other lands. Under these circumstances, I think the grievance on the subject of the Summary Settlement being imposed on these lands has a good foundation, and beg respectfully to recommend accordingly, that they be considered entitled to exemption, as already adjudicated under the provisions of section VIII. of Bombay Act VII. of 1863.

4. With regard to the effect of the new settlement upon the Mulleks' receipts, finding that the Superintendent laid considerable stress upon the point of difference in the favour of Government that would be the result of calculating the Mulleks' share of the revenue according to the old system upon the measured, in place of

the estimated, area customary, I have endeavoured to ascertain what the actual result would be, and, as I anticipated, find from a statement* prepared by the Acting 1st Assistant, Mr. Trevor, that with the trifling exception of the village of Rustompoora, where there would be a decrease of Rs. 4-12-6, there would be a net increase on the whole 26 villages of Rs. 2,372-15-6 in favour of the Mulleks. If the Mulleks therefore have been falsifying the areas on which their receipts were calculated, as I find it asserted in the former correspondence, they have been doing so to their own loss, unless they have been levied from their tenants according to the real, and only brought to account the false, beegahs.

* Translation forwarded with the papers.

5. It will be seen from Mr. Pedder's report No. 24, of the 19th November 1864,* that the calculations on which he based his proposals as to the proportions in which Government and the Mulleks should share the revenues of the villages, were the actual receipts of 1862-63 and the estimated Survey rental for 1864-65. As it is now proved that it would have been an advantage to the Mulleks if their receipts had been calculated on the actual area, the fair way to decide what the proportion should be, is to take the amount so calculated for the year in which the Survey rates were introduced, and compare it with what the latter have produced in the year subsequent to the introduction of the settlement. The following is the result of this comparison:—

* Also forwarded.

No.	Villages.	Mulleks' receipts according to measured area in 1864-65, after deducting Tullatees pay and Balasinore tribute.	Mulleks' receipts according to Survey Settlement in 1865-66.	Increase or Decrease.
1	Pural	1,775	1,700—	Decrease 75.
2	Menpoora.....	1,232	1,351+	Increase 119.
3	Russoolpoor Pural	1,025	1,089+	Ditto 64.
4	Bullara	1,096	1,113+	Ditto 17.
5	Koonee	1,799	1,300—	Decrease 499.
6	Ungaree Paria.....	1,281	1,082—	Ditto 199.
7	Ungaree Cusba	1,186	1,401+	Increase 215.

The above are all the villages in which the proportions are 9 annas to the Mulleks and 7 to Government. In the following the proportions are reversed :—

8	Warud.....	987	1,433+	Increase 446.
9	Jurgal	451	723+	Ditto 272.
10	Somea	26	154+	Ditto 128.
11	Meethana Mooara	372	563+	Ditto 191.
12	Wanghrolee.....	2,254	2,161—	Decrease. 93.
13	Wunora	1,408	1,313—	Ditto 95.
14	Suloon	65	327+	Increase 262.
15	Nudadra	44	261+	Ditto 217.
16	Khurgodhra	323	523+	Ditto 200.
17	Sandhelee.....	718	1,168+	Ditto 450.
18	Dubholee.....	250	433+	Ditto 183.
19	Sunadra	537	831+	Ditto 294.
20	Paleea	320	489+	Ditto 169.
21	Wusso.....	1,893	1,731—	Decrease 162.
22	Malwun	746	654—	Ditto 92.
23	Rustumpoora.....	149	234+	Increase 85.
24	Palee.....	981	1,176+	Ditto 195.
25	Mahee Jutaree Warree	224	257+	Ditto 33.
26	Mahee Jutaree Wulluvpoor ..	245	261+	Ditto 16.

In this statement the fractional parts of a Rupee are omitted.

These figures show that, in as far as their receipts from the rent of what are called the "wujehlee" lands, *i. e.* lands in which they have a share of the revenue, are concerned, the Mulleks of three out of the seven villages in which the proportion of 9 annas to them and 7 annas to Government has been fixed, are losers by the new settlement, and those also of four out of the remaining nineteen

villages in which the proportions are 7 annas to the Mulleks and 9 to Government. Of the former, two out of the three were among those who petitioned me against the settlement.

6. As it is proposed to give the Mulleks the same proportionate shares in the produce of grass, wood, fruit trees, and other similar sources of revenue in addition to that derived from the "wujeh," the decrease in their receipts from the latter may, to some extent, be made up from the former: but the jummabundy statement for 1864-65 shows that the difference would have been made up in that year in the village of Waughrolee alone, the miscellaneous revenue in the remainder having been only of trifling value. Their value is not given in the comparative statement now forwarded by Mr. Trevor, and as the Superintendent's statement mentioned above gives no details, I have nothing by which to judge whether the receipts for 1864-65 are likely to be tolerably permanent.

7. Under these circumstances, all that I can ask Government to decide is, as to whether the proportionate shares in the two groups of seven and of twenty villages respectively (inclusive of Rajwa, the case of which will be adverted to presently,) proposed by Mr. Pedder, and sanctioned by my predecessor, are to be finally adopted or modified in any degree. If the latter, should only a larger proportion of revenue be allowed in those cases in which it may appear, when all sources of revenue are taken into account correctly, that the Mulleks are losers by the new settlement, or should also a deduction be made from Mr. Pedder's proposed proportion in those cases in which it may appear that the Mulleks are gainers by the new settlement to an unreasonable extent, say more than 25 per cent. The principle being decided, the details can be carried out by the Collector under the supervision of my office.

Letter No. 881 of 1865 forwarded.

8. With regard to the village of Rajwa, mentioned in the preceding paragraph, it will be seen from the 15th paragraph of the Superintendent's letter No. 361, of the 18th October last, that the Babee of Balasinore now agrees to the settlement ordered for the 19 villages at $\frac{9}{16}$ to Government and $\frac{7}{16}$ to himself. This removes all difficulties, and Major Prescott's proposal to introduce the new rates for the current season may therefore be sanctioned, and the Babee

allowed the privileges he asks for, viz. that he shall nominate a village accountant as the other Mulleks do, subject to the Collector's confirmation, and that his karbharee be allowed to sign the jummabundy or annual revenue papers, and be associated with the officials who may make the annual inspection of fields.

9. I concur with the Superintendent and Mr. Borradaile in their opinions that, in accordance with the terms of Captain Robertson's sunnud, the Mulleks have no right to any revenue derivable from santhelee lands.

Major Prescott's No. 455 of 22nd December 1865, paragraphs 7 to 9. Mr. Borradaile's No. 78 of 20th January 1866, paragraph 2.

10. The form of sunnud proposed by the Acting Collector, and forwarded with his No. 78 of the 20th January last, may, I think, be sanctioned with the modification that may be permitted in Article III. in case of Government acceding to my recommendation (paragraph 3), that the Summary Settlement be remitted on the Mulleks' "Ghur-kher" lands. As the remission of the Summary Settlement would give the Mulleks full proprietary title in these lands, the words in that article subsequent to "rent-free for ever" might be omitted altogether.

11. The provision made in Article I. of the sunnud against the sub-division in future in the Government books of existing shares of revenue, appears to be all that will be required to prevent hereafter a needless complication of accounts.

12. The acceptance of the sunnuds by the Mulleks after the terms of settlement have been finally settled, will be the ultimate proof that every difficulty has been disposed of, and there is no fear of any part of the terms being disputed in future.

13. It would have been very desirable to send up these papers to Government in a printed form, but to do so would delay the settlement until after the close of the revenue year, and in the meantime the revenue accounts cannot be closed; I have accordingly the honour to solicit the early orders of Government on the subject of the principle of settlement to be adopted.

I have the honour to be, Sir,

Your most obedient Servant,

A. ROGERS,

Revenue Commissioner N. D.

No. 24 of 1864.

From W. G. PEDDER, Esq.,
Survey Settlement Officer, Guzerat.

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

Surat, dated Kaira, the 11th November 1864.

Sir,—In accordance with instructions of the Revenue Commissioner N. D., I have the honour to submit herewith, for transmission through the Collector of Kaira, statements containing proposals for the introduction of the Survey system of assessment into the 27 villages of the Thasra Purgunnah of the Kaira Collectorate, known as "Mullekee," and also for the settlement of the fluctuating shares of revenue received in these villages by different persons as "wujeh" or "santh."

2. The villages under report lie in a compact group to the north and north-east of the Khalsa villages of the purgunnah, and are bounded on the east and south-east by the River Myhee, on the north and north-east by the country of the Babee of Balasinore, on the north-west by the Kuppurwunj purgunnah, and on the west and south by the Khalsa villages of Thasra. The area contained in them is 90 square miles, which has been divided by the Survey in the following manner:—

Situation, limits, and extent, viz:—
24 properly Mullekee.
2 belonging to Puggy Thakores.
1 belonging to the Babee of Balasinore.
27

	Government, "Wujeh" and "Santhelli."		Alienated.		Total.	
	Nos.	Acres.	Nos.	Acres.	Nos.	Acres.
Culturable	18,017	42,917-34	3,012	5,486-9	21,029	48,404-3
Unculturable roads, rivers, tanks, village sites, &c ..	386	9,163-25	..	49-38	386	9,213-23
Total....	18,403	52,081-19	3,012	5,536- 7	21,415	57,617-26

3. The population of these 27 villages amounts to 24,953, showing the rather large average of 277 souls to the square mile. It is almost entirely agricultural, and is principally composed of three classes.

Population and condition of the people.

1. *Mussulmans*, who mostly belong to the families of "Mullekzadas." They are not good cultivators, are thriftless and wanting in energy, and are very generally addicted to the use of opium. In consequence they are mostly poor, notwithstanding the large revenues which among them they draw from these villages.

2. *Koonbies.* These are comparatively numerous, they are mostly tenants of the Mulleks or of Government; but many of them hold "sanths." They are excellent cultivators, and notwitwstanding the heavy rates they have hitherto paid, they appear to be comfortably off.

3. *Kolies.* These form the most numerous class. They are generally bad cultivators, unskilful and thriftless, and were formerly notorious for their predatory habits; of late years, however, there has been a great improvement in this respect; the Kolies generally have become more settled in their habits, and many of them have steadily applied themselves to agriculture, and have made considerable advances in skill, and consequently in comfort. As a rule, however, they are poor, and often much in debt to Waneeas and others. The remainder of the population is composed of the usual low castes, of a few Rajpoots, and Waneeas, who keep shops in the principal villages, buy agricultural produce, and lend money on high interest to the Mulleks and their tenants. Several of the villages under report are large, and contain many house well built of brick and tiled.

4. The usual dry crops, such as bajree and the pulses, bowta, "chessne," or unirrigated wheat and barley, and gram, are those most commonly grown in these villages; but in several there is a good deal of rice land, the rice produced in which is however of the inferior sorts. There is very little garden cultivation, wells being few, and the

Agricultural products.

water in these scanty and at a great depth. Indeed, under the present Revenue system, no land whatever is entered as "baghayet." Sugar-cane is seldom if ever grown, although the alienated lands in several villages are nominally subject to a "maliat swadee" on that crop.

Markets.

5. The Mullekee villages are by no means favourably situated with respect to markets. The largest accessible to them is that of Dakore, distant about 10 miles from Hungadi Cusba. There is also a market at the town of Balasinore, situated in foreign territory, not far from the north-east frontier of the Thasra purgunnah. There are however among the Mullekee villages themselves, several good village bazars, of which those in Hungadi Cusba and in Wussoo are the most considerable.

6. The means of communication with markets possessed by these villages, will soon however be greatly improved by the completion of the made-road now under construction, and eventually, I understand, to be converted into a tramway, between the Mylee River and the Railway, which passes through Hungadi, Thasra Cusba, Dakore, Oomut, and Bheluj, and joins the Railway at Anund station, distant from Hungadi about 30 miles.

History and Tenures.

7. The history of, and the nature of the tenures in, the Mullekee villages have already been reported on several times by Mr. Liddell, late Collector of Kaira, by Mr. Arbuthnot and Mr. Peile, by myself, and by other officers. Nevertheless, it will, I think, be better, in order to obviate the necessity of numerous references in support of the arguments I shall have to use, and in explanation of the statements I must make in this report, to give here a sketch of the history of these villages, and of the relative rights in them of the Government and of the holders of "wujeh" and of "santh."

The 24 Mullekee villages.

8. Nearly four centuries ago, 12 villages in Thasra (since increased to their present number by the foundation of subsidiary hamlets, which have since (about A. D. 1825) been recognised as separate villages,)

were granted in free jagheer by Sultan Mahomed Begurha, of Ahmedabad, to certain Mussulman families, known as the Mullekzadas, as a recompence for military services rendered at the siege of Champaneer. For upwards of two centuries the Mulleks seem to have enjoyed their villages rent-free, managing them on the system then usual in Guzerat, that of the bhagbuttai, or a division of produce between the landlord and the cultivator.

9. When about the beginning of the 18th century the Mahrattas began to establish their power in Guzerat, the Peshwa's Government imposed upon the Mullekee villages an oodhur jummbundy* or lump tribute, the amount of which was not fixed, but was regulated solely by comparative power of the Government to levy, and of the Mulleks to resist, the exaction. To raise this payment, the Mulleks imposed upon their cultivators, and the other inhabitants of their villages, a cess called kurrum veero, the amount of which was proportioned to the means of each person who paid it. But as the cultivators could not pay both kurrum veero and the usual half share of produce, the Mulleks seem about this time to have lowered their grain rents, called "wujeh," to one-third of the produce.

10. About A. D. 1769 the Mullekgiree army of the Gaekwar began to levy a tribute under the name of "ghasdana" from the Mullekee villages, and this continued to be irregularly executed until the introduction of British rule, when Captain Ballantyne settled its amount at Co.'s Rs. 3,906-6-0.

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* This is the account given in the tevis kulumbundees. But it would seem that sometimes the Peshwa's Government levied the kurrum veero directly from the cultivators, and not in the shape of a tribute from the Mulleks. This, at any rate, appears to have been the case in the years immediately previous to the introduction of British rule. It is likely, I think, that the exaction began in the shape of an oodhur jummabundy, and that afterwards, as it grew stronger, the Peshwa's government, in accordance with the usual grasping policy of the Mahrattas, endeavoured to establish a right to interfere in the internal management of the villages, by levying the cess directly from the cultivators. For a similar instance, *vide* the history of the Duskrohie village of Butwa, already reported. In the case of the Mullekee villages, this question is of some importance. For if the kurrum veero was paid directly to the Peshwa's Government, it is obvious that the Gaekwar's ghasdana, which the British Government seem to have conceded, ought to be defrayed out of the kurrum veero, was originally paid by the Mulleks out of their wujeh.

11. Besides the above tributes, some of the Mullekee villages were liable to a jummabundy payment to the Babee of Balasinore.

12. It seems to have been considered, that all these exactions were to be defrayed out of the kurrum veero, * and not from the Mullek's share of produce. The Mulleks had, however, besides their "wujeh," other resources in transit duties and "wol" or tora girass," which they exacted from neighbouring villages.

13. When the Peshwa's officers, the Mullekgiree army of the Gaekwar, or the Babee of Balasinore, were strong enough to exact more than the usual tribute, the Mulleks seem to have been hard pressed for money to satisfy their demands, and consequently mortgaged or sold a considerable quantity of land. But what they parted with in these cases was their own "wujeh" or share of produce, and the holders or cultivators of these lands were still liable to the kurrum veero.

14. At the introduction of British rule, therefore, the lands of these villages seem to have been divided into the following classes:—

1. Sirkaree lands, paying a wujeh of one third the produce, and also kurrum veero.
2. Vechani and Girania lands, paying kurrum veero, but no wujeh.
3. Pussaieta, &c. and village service lands, sometimes entirely free, sometimes paying kurrum veero or salami.
4. Lands cultivated by Mulleks themselves, and apparently analogous to "jewaee" lands in "talookdaree" villages paying nothing.

15. The purgunnah of Thasra came under British rule in A. D. 1817-18. In the following year Government tullatees were put into the Mullekee villages, and a "kurdo" or field register of all the lands prepared. A begotee was then imposed upon all Sirkari, and a phato chas or quit-rent upon all vechani and girania lands, in lieu

* *Vide* Class 1 of the Sunnud granted by Captain Robertson to the Pudal Mulleks, dated August 1st, 1820.

of the kurrum veero, the Mulleks still continuing to levy their wujeh in kind. This arrangement pressed so hard upon the cultivators, (chiefly because the Mulleks refused to pay the ghasdana and Balasinore tribute out of their wujeh, and continued to levy extra cesses to provide for them,) that they immediately began to desert the villages.

16. In 1819-20, therefore, Captain Robertson, Collector of Kaira, introduced a new and totally different system into these villages, based upon the principle of consolidating all demands to which the cultivators were liable.

17. He abolished all cesses and the practice of levying "wujeh" in kind, and in lieu thereof fixed begotee rates upon vechani, girania, and "khatabundy" Sirkari lands, *i. e.*, those that were permanently occupied. These however were entirely caste-rates, and though their amount varied in different villages, yet in each village it was regulated, not by the quality of the soil, but by the caste of the cultivator. The most common rates were Babasye Rs. 4½ to 6 for Koonbees, and 3 and 3½ for Kolies. Sirkari lands not khatabundy were to be let out by the village officers on any terms they pleased.

18. In lieu of their "wujeh" the Mulleks were to receive upon each cultivated beegah of Sirkari land Babasye Rs. 1-8-0 = Co.'s Rs. 1-5-10, and were also to enjoy free of assessment the lands they were themselves cultivating. The management of girania and vechani lands was resumed, and in lieu of their "wujeh," the holders were to receive upon each cultivated beegah a "kothlee santh" of Babasye Rs. 1 = Co.'s Rs. 0-14-7. Half of the Gaekwar's ghasdana was to be paid by Government, and the remainder, with the whole of the Balasinore tribute, by of the Mulleks. Government tullatees were put into the villages, and the management of them taken out of the hands of the Mulleks.

19. The effect of these arrangements, it will be observed, was to reduce the Mulleks from the position of proprietors of alienated villages paying a tribute to Government, to that of persons having merely a share of the revenues of Government villages.

20. All the Mulleks agreed to these terms, except those of Pudal and its subsidiary hamlets, who refused to pay any portion of the

Gaekwar's ghasdana or Balasinore tribute, urging that these exactions had always been defrayed from the kurrum veero, and not out of the "wujeh." Captain Robertson consequently made a separate agreement with these Mulleks, and passed them a Sunnud in A. D. 1820, of which the principal clauses are the following:—

1*st*.—That Government should defray the ghasdana and Balasinore tribute.

2*nd*.—That the Mulleks should receive Babasye Rs. 1-8-0 as "wujeh" on each cultivated beegah of Sirkari land.

3*rd*.—That they were to enjoy free 746 beegahs of Sirkari land cultivated by themselves.

4*th*.—That upon paying off mortgages upon girania lands, they were to receive the "sanths."

21. I suppose it was considered that the same reasons which induced Captain Robertson to relieve the Pudal Mulleks from payment of the ghasdana, applied with equal force to that tribute from other villages, for at the jummabundy of 1826-27, Mr. Williamson, Collector of Kaira, on the petition of the Mulleks, ordered that the deduction from their wujeh on account of half the ghasdana should be discontinued, and the whole amount paid by Government. No separate order to this effect is forthcoming, nor does the fact seem to have been reported to Government. But it is entered in the jummabundy roj kaum for that year. The arrangements regarding the Balasinore tribute will be described below (paragraph 44).

22. About 1820, the prices of agricultural produce began to fall rapidly, and in consequence, Captain Robertson's caste rates were found to be so oppressive, that the inferior soils began to go out of cultivation. The Mulleks of 16 villages therefore consented in 1823 to a new arrangement, under which the begotee rates originally fixed were to be modified in cases when it might seem necessary, and upon all lands rated at Babasye Rs. 3 = Co.'s Rs. 2-11-8 and upwards, the Mulleks were to receive Babasye Rs. 1-8-0 = Co.'s Rs. 1-5-10 per cultivated beegah, and the rent of all lands rated lower than Rs. 2-11-8, was to be divided equally between Government and the Mulleks. A similar arrangement was made for the santheli lands;

when the rate was Babasye Rs. 2 = Co.'s Rs. 1-13-2 or under, the assessment was to be equally divided between Government and santh-holders; when it exceeded that sum, the santh-holders were to receive Babasye Rs. 1 = Co.'s Rs. 0-14-7 per cultivated beegah, and Government the surplus.

23. For one village, Wussoo, a different arrangement was made, according to which, on all "wujehlee" lands assessed at Babasye Rs. 2 = Co.'s Rs. 1-13-2 and over, the Mulleks were to receive Babasye Rs. 1-8-0 = Co.'s Rs. 1-5-10 and Government the surplus, and on lands assessed at less than Babasaye Rs. 2, Government were to receive Babasaye Rs. 0-8-0 and the Mulleks the surplus. The original arrangement about sanths was undisturbed in this village. In 1851 however, the Collector induced the Wussoo Mulleks to consent to the same arrangement with respect to their "wujeh" as in the 16 villages noted in the last paragraph. Sanths are however still paid in Wussoo at the uniform rate of Rs. 0-14-7 per cultivated beegah.

24. The Mulleks of the other 7 villages, including Pudal, refused to depart from the agreement of 1819-20.

25. In 1824, Mr. Mills, 1st Assistant Collector in charge of Kaira, while reporting on some claims of the Mulleks to tora girass allowances, took occasion to draw the attention of Government to Captain Robertson's settlements, which do not seem to have been reported previously. On this Government passed a Resolution, No. 1189, dated July 17th, 1824, of which the following is an extract:—

Para. 4. "The plan of giving the Mulleks a fixed sum per beegah, and taking the management of their villages out of their hands, must have the effect of reducing them from the situation of landlords to that of mere pensioners, and it is not to be expected that they will easily be reconciled to the change.

Para. 5. "It appears to the Honorable the Governor in Council, that the Mulleks have as much claim to consideration as the chiefs of Mehwasie villages, or the small Grassia proprietors in Ahmedabad, and accordingly instructs you to treat them in the same way."

i. e. Talookdars.

26. On receipt of these instructions, the Collector immediately removed the Government tullatees, and handed the management of the villages over to the Mulleks, to the great satisfaction of the latter, who however seem to have immediately appointed and paid tullatees of their own. Captain Robertson's settlements of 1819 and 1823, with regard to the rates and relative shares of Government and of the Mulleks, were still considered to be in force.

27. About this time, most of the villages including apparently those 7 the Mulleks of which had determined upon abiding by the arrangements of 1819, were farmed to the Mulleks. Under their leases, the Mulleks seem to have managed the entire villages, paying to Government the lump rental for which they had agreed, and the "kothlee santh" to the holders of them, and to have raised or lowered the rates upon all lands as they considered most advantageous to themselves.

28. These leases expired in 1837, and the arrangements of 1819 and 1823, as far as the amount of wujeh to be received by the Mulleks is concerned, came again into force. But the rates adopted by the Mulleks during the currency of the leases, both on "wujelee" and on "santhelee" lands remained unaltered, and (except in two or three villages, in which new begotee rates seem to have been fixed, 15 or 20 years ago, by the Collector, through the agency of Punches) are still in force. The consequences to the Government revenue are as follows:—

29. In the 17 villages (including Wassoo), the Mulleks of which agreed to the Settlement of 1823, the loss caused by all reductions of assessment down to Rs. 2-11-8 has fallen exclusively upon Government, and in rates below that sum has been borne equally by the Mulleks and by Government, and similarly (except in Wussoo) with regard to santhis. The revenue derived from "wujehlee" lands in these villages are consequently now shared tolerably equally between both parties.

Vide paragraph 23.

30. In the other 7 villages managed under the Settlement of 1819, the loss caused by reduction of rates has fallen exclusively upon the Go-

Vide paragragh 18.

vernment share, and a very serious loss of revenue has been the natural consequence, as the Mulleks, who could not receive more than Rs. 1-5-10 per beegah, whatever the land was assessed at, of course lowered the rates to increase the prosperity of their villages, and to get more land into cultivation. In these villages, however, there seems to have been a tacit understanding, that no "santhelee" land was to be rated at less than Rs. 1-5-10, and no "wujehlee" land at less than Rs. 1-9-6 per beegah, in order that Government might receive not less than Rs. 0-7-3 and Rs. 0-3-8 (after deduction of santh Rs. 0-14-7 or wujehlee Rs. 0 5-10) from these lands respectively. This would of course have kept out of cultivation all lands worth less than these rates. But it seems that the Mulleks were in the habit of letting out such (wujehlee) lands for what they would fetch, and showing them in the books as rated at Rs. 1-9-6, of paying the Rs. 0-3-8 to Government. It is also suspected that they sometimes let lands shown as rated at Rs. 1-9-6 for a larger sum, and appropriated the difference.

31. Mr. Ogilvy, First Assistant Collector, pointed out the irregularity of system in these villages in 1843, but Government then declined to interfere, and since that time, several officers have communicated in severe terms upon the conduct of the Mulleks in reducing the rates fixed by Captain Robertson. I doubt however whether, even putting out of sight the Government Resolution of 1824, which handed over to them the management of their villages, the Mulleks were not justified under the agreement of 1819 in the course which they took. The rates originally fixed by Captain Robertson were only for khatabundy lands, and lands not permanently occupied were to be let for what they would fetch. After the introduction of British rule, prices, as is well known, fell much and rapidly, and by about 1830 had got so low, that 3½ and even 4 kutcha maunds of bajree were selling for 1 rupee. Consequently, the cultivators could not afford to pay Captain Robertson's rates, and the khatas broke up, the principle of the khatabundy system being, that the holder

G. G. *vide* Mr. Arbuthnot's letter to the Acting Revenue Commissioner for Alienations, No. 155 of March 6th, 1858, para. 7.

Vide para. 26.

Vide paragraph 17.

must pay the full assessment for all the lands comprised in his khata, or give it entirely up. When this happened, the Mulleks had no alternative but to leave the lands waste, or to let them at rates which the cultivators could afford to pay, and the consequent loss of Government revenue seems to me to have been caused only by the faulty nature of Captain Robertson's settlement. By that settlement, indeed, the rates on waste were to be fixed by the village officers under the authority of the Collector, by which stipulation Captain Robertson probably thought that the interests of Government were sufficiently guarded, but the tullatees having been removed, and the management handed over to the Mulleks in 1824, the Collector had no longer power to interfere.

Vide Paragraph 27.

33. In 1850 and 1852 Mr. Travers, First Assistant Collector, and Mr. Liddell, Collector of Kaira, a question having arisen regarding the amount of Mulleks' wujeh in Wussoo, reported on the anomalies existing in these villages, and recommended a revision of assessments. After some correspondence, however, it was determined that no alterations should be made till the introduction of the Survey Settlement into the Thasra purgunnah.

34. In 1858, Mr. Arbuthnot, in the course of his inquiries as Special Commissioner for Alienations in Guzerat, reported upon the Mullekee villages.

35. The state in which he found the system of management prevailing in them was briefly this: The Mulleks appointed and paid their own tullatees, who collected the whole revenue according to the existing rates, and paid it into the Government Treasury. Then the cash "wujeh" was divided among the Mulleks, and the "kothlee sanths" among the holders, in the following manner. Such and such Sirkari fields in a village were entered as the estate of Mullek Hoossein, deceased. At the close of the season, the tullatee and magnoodar examined the "pahani putruk," to see how much of this land had been cultivated, and calculated upon this the cash wujeh due to Hoossein. This they then entered in a paper called the "Distribution Book," which showed the names of all the heirs of Hoossein, and their proportionate shares, and the wujeh was

then divided among them accordingly. Kothlee sanths were paid in the same way. As it had been the custom, when a Mullek or santh holder died leaving 8 sons, to enter all their names in the Distribution Book, it is not surprising that the number of recognised sharers had become excessive. In 1855-56 there were—

	Distinct Shares.	Recognised Shares.
Of Wujeh ..	274.....	732
Of Sanths ..	2,170.....	3,714

36. To reduce the number of names upon the books, Mr. Arbuthnot recommended that from May 1st, 1858, the names of the nearest representatives of those sharers with whom Captain Robertson concluded his agreement should alone be entered in the peta khata wuhee, that the wujeh should annually be paid to them in a lump, and that they should be required to divide it among their subsharers according to the Distribution Book, in which book existing names only should be entered, nor should any new name be entered without an order of the Assistant Collector in charge of the district. These recommendations have been carried out by order of the Revenue Commissioner for Alienations.

37. Mr. Arbuthnot also pointed out the loss of revenue which Government was sustaining in the 7 villages administered under the settlement of 1819, and recommended that the arrangements of 1823 should be immediately enforced in this also. On this subject a long correspondence ensued between the Revenue Commissioner N. D., the Revenue Commissioner for Alienations, the Collector, and the late Settlement Officer, in the course of which Mr. Rogers expressed his opinion, that the introduction of the Survey system into the Mullekee villages was absolutely necessary, but that neither this measure nor that advocated by Mr. Arbuthnot could legally be enforced, unless the Mulleks were previously served with a notice of assessment under Section XXXVIII. of Regulation XVII. of 1827, when, as they held in jagheer, and their rights were consequently resumable at the pleasure of Government, they might be compelled to accept any equitable terms which Government might be pleased to offer them.

In the latter part of this opinion Mr. Rogers, it will be seen from this report, was mistaken. It was finally decided, that the villages should be measured and classed, which has accordingly been done; a decision regarding the relative rights of Government and of the Mulleks being deferred till the introduction of the Survey Settlement. Government having, however, in 1858 directed the commutation of fluctuating payments on account of alienated shares of revenue into fixed payments calculated upon average receipts for a certain number of years, the Revenue Commissioner N. D. directed that immediate steps should be taken for the commutation under these orders of the Mulleks' wujeh.

Revenue Commissioner N. D. to Settlement Officer, No. 259 of 1860.

Chief Secretary to Acting Revenue Commissioner for Alienations, No. 199, 18th January 1858.

To Collector of Kaira, No. 897 of 1860.

38. The question of the mode in which this commutation should be carried out having been referred to me for report, I ventured to suggest, that this course would be in violation of existing engagements with the Mulleks, and that it would be better, under the Government resolution of 1824, to give them the entire management of their villages, upon payment of a fixed annually rental in the lump.

To Superintendent of Survey, No. 105 of 1860.

Vide paragraph 26.

39. Mr. Hadow, yourself, and the Revenue Commissioner N. D., agreeing with me in this view, Mr. Ellis, on his visit to Thasra in February last, summoned the principal Mulleks, and asked them whether they would consent to a commutation of all Government claims upon their villages into a fixed annual jummabundy, and would undertake the management of their villages on those terms. This they declined, alleging that their number was too great to give them a chance of managing their villages successfully, and stated that they would agree to any terms of settlement which would not impair their status and incomes. Mr. Ellis then directed me to endeavour to frame a scheme for the introduction of the Survey Revenue System under these conditions, and to get the Mulleks' consent to it.

Puggi Thakore's Villages.

40. The history of these villages, Myhee-i-tadee Wadi Bhag and Wullubpoora Bhag, does not require a long notice. They originally formed part of the Balasinore State, and about A.D. 1750 were granted by the then Babee in inam to their own Thakores, in reward for services rendered in restoring him to his gadee, from which he had been driven by the Peshwa's officers. The Peshwa's Government however soon imposed upon them a tribute leviable by means of a "kurrum veero," as in the Mullekee villages, and Captain Robertson included them in his settlement with the Mulleks of 1819, with this exception, that instead of resuming the girania and vechania lands, and giving the holders a kothlee santh, he merely imposed a swadeo of Rs. 0-14-7 per cultivated beegah upon these lands. The Thakores afterwards agreed to the Settlement of 1823, and the villages have since been administered in accordance with it.

The two villages of the Puggi Thakores.

Rajwa.

41. The history and tenure of this village are more complicated, and to make these intelligible, I must sketch, as shortly as I can, the history of the connection between the purgunnah of Thasra and the Balasinore State.

The Babee of Balasinore's 1 village, Rajwa.

Vide Mr. Peile's report in the Alienation Department, No. 239 of 1859.

42. The Jaghire of Balasinore, belonging to a branch of the great Mussulman Babee family, was included in the farm of Ahmedabad, and therefore was granted by Bajeerao Peshwa to Anundrao Gaekwar, and ceded by him to the British Government.

Treaty of Poona, June 13th, 1817.

November 6th, 1817.

43. When the Thasra talooka, as part of the above farm, came under British rule, the following villages, once included in the 56 villages of the Balasinore Jagheer, and at that time still tributary to the Babee, formed a part of it.

8 Mullekee	Waugroli.
	Kooni.
	Bulara.
	Sandili.*
	Nudadra.*
	Suloon.*
	Khudgodra.
	Sunadra.
5 Government	Junore Pilora.
	Pugoowul.
	Wudool.
	Mal-i-tadee (2 Bhags).
2 Puggi	Myhee-i-tadee (2 Bhags).
3 Doomela, or shared between Government and the Babee.	Rajwa.
	Porda.
	Wurdla.

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Paragraph 40.

Of these villages, the tribute on the 2 bhags of Myhee-i-tadee had; as stated above, been remitted to the Puggi Thakores. As the 8 Mullekee and 5 Government villages were considered "Mehwassi" or turbulent, the Babee exacted from them only a jummabundy in cash. But the last 3 villages being "Rastee" or peaceable, the Babee levied a "wujeh" or share of one-third the grain, the Peishwa's revenue being levied out of a "kurrum veero." Rajwa, indeed, is said to have been originally one of the Mullekee villages, the "wujeh" in which was transferred to the Babee by a family of Mulleks who still live there, and receive a small sum as Patel's allowance.

44. In 1819, soon after the introduction of British rule, Captain Robertson made an agreement with the Babee, to the effect that he should continue to make his levy in kind from those villages in which this had hitherto been the case, and that Government should collect and pay to him a fixed sum from those villages in which he had been accustomed to levy a cash jummabundy. A yadee was therefore drawn out of the sums then payable from these villages,

which amounted altogether to Babasye Rs. 3,678. From this sum Captain Robertson deducted the Babee's jummabundy of Khudgodra and Sunadra, and a trifle from that of Suloon, amounting altogether to Co.'s Rs. 616-13-11, for expenses of collection, which sum is still deducted from the Mulleks' wujeh in those villages and credited to Government, and the remainder, Co.'s Rs. 2,732-8-1 was entered in the account under the head of "girass" and paid in the lump from the Kaira Treasury. The Babee's jummabundy for the Mullekee villages was to be deducted from the Mulleks' wujeh, but the Mulleks of Pudal complained so much about the levy, Rs. 456-2-10 from their hamlets of Kooni and Bulare, that Captain Robertson excused them the payment, as he did also with their share of the Gaekwar's ghasdana. The tribute from Waugroli, Nudodra, Sandali, and Suloon is still deducted from the Mulleks' wujeh. It amounts to Rs. 979-11-7.

Vide paragraph 20.

45. The history of the three other villages, in which the Babee continued to levy his revenue in kind, is briefly as follows:—

46. *Wurdla.*—The Babee continued his levy in kind until 1825, when Mr. Mills, the Collector, introduced a begotee assessment, stopped the Babee's grain levy (apparently without his consent), and substituted for it one-third the annual produce of the Government begotee. The village has since been administered in all respects as a Government one, and the Survey Settlement was introduced into it last season. The following is a comparative table of its revenue:

Assessment of Cultivated Government Lands, according to the Survey Jummabundy of 1863-64.

Old System.		Survey System.	
Total Assessment.	Of which Babee's share of one-third.	Total Assessment.	Of which Babee's share of one-third.
1,321 0 6	440 5 6	1,597 7 0	535 7 8

47. *Porda.*—In 1817, Babee Salabut Khan assigned his revenue in this village to his mistress Buxunjee for her life. She continued the grain levy until 1837, when Mr. Kirkland introduced a

begotee, stopped Buxunjee's share in kind, and gave her in lieu of it one-third the begotee. Buxunjee died in 1853, and the share of revenue, after having been for some time under attachment, reverted to the Babee. The village is managed in all respects as a Government one, and the Survey was introduced into it last season. The following is a comparative table of the revenue :—

Assessment of Cultivated Government Lands, according to the Survey Jummabundy of 1863-64.

Old System.		Survey System.	
Total Assessment.	Of which Babee's share of one-third.	Total Assessment.	Of which Babee's share of one-third.
269 10 6	86 8 10	441 0 0	147 3 0

48. *Rajwa.*—This is the village the settlement of which has now to be made. Salabut Khan assigned his revenue in this village also to Buxunjee in 1817. In 1815 Captain Robertson seems to have made the same arrangement in this as in the Mullekee villages, putting a tullatee into it, preparing a kurdo, imposing a begotee upon Government and a quit-rent upon alienated lands, in lieu of the kurrum veero, and leaving Buxunjee to levy her wujeh in kind as before. This arrangement was not superseded in the following year by that which was substituted for it in the Mullekee villages, probably because Buxunjee would not part with her grain wujeh. In 1847, Mr. Webb proposed to fix a consolidated begotee, of which Buxunjee should receive one-third, but this she refused. Mr. Webb therefore revised the original begotee, keeping it at a lower rate than he would otherwise have done, to allow for Buxunjee's share of grain, which she continued to receive till her death in 1853, when the Babee levied the grain wujeh till 1855-56. The Collector then collected the grain for 1856-57 and 1857-58, amounting to kutcha maunds 2,700, sold it, and kept the proceeds, Rs. 963, in deposit, pending a decision on the Babee's claim to wujeh, which the Collector disputed. The people then began to desert the village, the reason being, that Buxunjee had been very lenient in collecting her

Vide paragraph 15.

grain dues, and seldom realised more than Rs. 150 to 300 per annum from them, so that an exact levy of one-third the produce when enforced, pressed hard on the people. On a suggestion of Mr. Arbuthnot's, therefore, the grain levy was stopped, and one-third was added to the existing begotee, which amount was kept in deposit. Mr. Mansfield afterwards ordered the deposit to be paid to the Babee, and that he should be permitted to resume levying his wujeh in kind, which he still does.

49. Besides his wujeh, the Babee has a small direct revenue from Rajwa, arising from a trifling plough-cess on Koonbee cultivators, the produce of fruit-trees, firewood, a quarry, &c. and also receives Rs. 85-5-10, given under Act I. of 1838, as compensation for the abolition of transit dues. Rs. 68-6-1 are paid annually to the Gaekwar as ghasdana on account of Rajwa, of which Rs. 34-9-7 are paid by the Babee, and Rs. 33-12-6 by Government.

50. There are in Rajwa beegahs 1,104 of land, called, though improperly, Sirkar santheli, assessed to Government at a begotee on cultivation, amounting altogether to Rs. 1,054, and on which the Babee receives nothing, the "wujeh" upon it having been alienated by him. Captain Robertson, in 1818, assessed these lands very heavily, the rate on them being for Koonbies as high as Rs. 4 per beegah, and consequently the cultivators could seldom afford to pay the proper quantity of grain as "wujeh" to the alienees. about 1840, Mr. Kirkland tried to induce the alienees to receive a cash "santh" from Government in lieu of their "wujeh," but this they refused. The Government rates on these lands were considerably reduced by Mr. Webb, and the alienees still receive their wujeh, sometimes in cash, sometimes in grain, as may be agreed on between them and the cultivators. I understand, however, that the amount thus received is in ordinary seasons not large.

51. I have now, I hope, sufficiently described the history of the villages under report, and the nature of the various rights obtaining in them. It now remains to determine the pitch of the Survey assessment to be introduced in these villages, and the mode in which existing rights may be permanently settled, with due regard to the interests of Government, of the holders, and of the cultivators; and

although there is the closest connection between these two subjects, it will be, I think, convenient to consider them separately.

Pitch Assessment.

52. The question of the pitch at which the Survey assessment is to be fixed, is a much more difficult one in these than in ordinary Khalsa villages. For the begotee rates hitherto paid have been as a rule considerably higher than in similar Khalsa villages. To impose therefore Survey rates no higher than I should, upon general grounds, recommend were the villages Khalsa, would cause a decrease of revenue which, (whether the existing "wujeh" and "santh" are to be commuted into fixed annual sums, into a fixed proportion of the assessment, or in any other manner,) could not but affect injuriously the interests either of Government or of the Mulleks and santh-holders, or of both. But it may be said, that there is no occasion to reduce the assessment, that the ryots, as they have hitherto managed to pay the existing rates, can well afford to do so now, considering the great rise in prices, and that Government cannot be expected to give the cultivators such liberal terms, in cases where the incomes of others are concerned, as where its own interests only are affected. This is perfectly true, but does not altogether meet the difficulty. In revising the assessment of Khalsa districts, we endeavour to fix our Survey rates at such a pitch, as just to make agriculture still remunerative to the most unskilful class who commonly cultivate: at such a pitch the profits of superior husbandry are of course much larger than the bare remuneration of unskilful cultivation, but that this should be the case, is one of the great objects of the Survey system. But the begotee rates which obtain in the Mullekee villages, though not now absolutely caste rates, are yet founded upon Captain Robertson's caste rates, and consequently the Koonbies are as a rule paying rates very much higher than those paid by the Kolies. By fixing the Survey assessment (regulated solely according to the varying fertility of different soils) at a pitch which shall produce about the present amount of gross revenue, the payments of the Koonbies will be reduced, but those of the Kolies will be raised beyond what they are now paying, and beyond what, in similar Khalsa villages, would be considered the highest rate of assessment which they could fairly be expected to pay, so as to leave them a remuneration on their cultivation.

53. This, it will be seen at once, is a serious difficulty. I hope however, that looking at the great rise in prices since the existing rates were fixed, it will be found that the Kolies will be able to pay rates which, on the whole, will produce a gross revenue as large as the present one, provided that the Survey rule which directs that villages similarly situated with respect to market and climate shall be similarly rated, be not very strictly adhered to, and that some difference in the maximum rates be allowed to meet differences in the average skill and means of the cultivators of different villages.

54. Basing my proposals upon this principle, I will proceed to examine the accompanying diagram, which gives an abstract of cultivation, revenue, and changes for 20 years, from A. D. 1843-44 to A. D. 1862-63.

From this it will be seen that cultivation has increased from "Asra" beegahs 30,178 to "Asra" beegahs 39,007, an increase of 30 per cent. in 20 years, which increase however, has taken place within the last 5 years included in the diagram only, that is to say, since prices began to rise. The increase in cultivation for the same 20 years in the Khalsa villages of the district is 34 per cent.

The gross revenue has increased in the same 20 years 18¾ per cent., the figures being as below :—

	Wujeh.	Sanths.	Government Revenue.	Total.
In A. D. 1843-44.....	17,617	9,778	36,468	63,863
In A.D. 1862-63.....	22,468	11,009	42,374	75,851

The increase in gross revenue in the Khalsa villages for the same 20 years is 24½ per cent.

Remissions have averaged only 0-7-5 per cent. upon the gross revenue, the average in the Khalsa villages being Rs. 0-15-8 per cent.

I regret that there exist no trustworthy data to show the rate of increase in population, as the operations of the late Survey did not extend to the villages under report. The population however now

amounts to 24,953, being an average of 277 to the square mile; the ploughs to 3,494, or an average of 39 to the square mile.

In the Khalsa villages of Thasra, and in Duskrohie, the averages per square mile are as follows :—

	Population.	Ploughs.
Thasra Khalsa villages	344	37¼
Duskrohie exclusive of Ahmedabad City....	322	33

55. From these statistics it will be seen that the group of villages under report is far from unprosperous, and that on the whole it will bear a comparison with the best portion of the rest of the purgunnah, that near Dakore and Oomret, notwithstanding its marked inferiority in point of situation with regard to markets.

56. Looking at the average classification which, compared with that of other districts of the Kaira collectorate, is decidedly low, it might be thought that the soil in these villages is generally of an inferior quality. This however is not the case. They contain much "goraroo" or light-coloured sandy, and "besur" or medium land of exceedingly good quality, mixed with a great deal of the inferior sort of black soil, called "mal," and it is the low pitch at which the latter kind of land has been classified, according to the scale adopted for the Thasra purgunnah, which has pulled down the average classification. This scale of classification (combined with a considerable reduction of rates for lands lying at a distance from their villages) gives me confidence in proposing high maximum rates. For there is seldom any fear, under the Survey system, of getting the rates too high upon the best and most favourably-situated lands, the danger is always of over-assessing the inferior soils.

57. The rates which I propose, and their approximate results upon all Government lands, wujeh and santheli, are as follows :—

Name of Village.	Proposed Maximum Dry Crop Rate.	ASSESSMENT ACCORDING TO THE A. D.			
		Wujehlee Lands.		Santhelee Lands.	
		On lands cultivated in 1862-63 only.	Kumal or total assessment on waste and cultivated.	On lands cultivated in 1862-63.	Kumal or total assessment.
1	2	3	4	5	6	7
1	Hungadi Cusba	4 12	1,870	4,335	1,293	1,420
2	Hungadi Padya	4 12	1,736	2,591	2,033	2,361
3	Pudal	4 8	2,239	3,425	1,189	1,328
4	Russoolpoor	4 8	2,039	2,430	717	809
5	Menpoor	4 8	2,201	3,190	1,027	1,153
6	Warud	4 8	2,232	2,596	2,580	2,659
7	Malwun	4 8	1,498	1,756	259	297
8	Wussoo	4 8	3,526	4,271	1,267	1,419
9	Meethanoo Moorroo	4 4	885	1,355	653	685
10	Pali	4 4	2,066	3,834	2,696	3,383
11	Rustompoor	4 0	514	833	379	416
12	Dubhali	4 0	654	1,523	2,242	2,537
13	Soonia	4 0	182	261	1,315	1,423
14	Jurgal	4 0	1,156	1,627	1,797	1,922
15	Wundra	3 12	2,750	4,105	758	1,054
16	Bulada	3 12	1,663	2,508	1,009	1,205
17	Kooni	3 12	1,997	3,182	1,512	1,871
18	Palia	3 12	913	1,343	1,152	1,246
19	Sunadra	3 8	2,186	4,156	1,620	1,781
20	Mahee Ultaree Waree Bhag	3 4	406	1,135	..	..
21	Mahee Ultaree Wullubpoor Bhag	3 4	396	1,150	..	..
22	Rajwa	3 0	687	950	874	1,053
23	Wangroli	3 0	5,422	7,696	1,770	2,474
24	Sandheli	2 12	2,720	3,567	1,431	1,636
25	Khudgodra	2 12	1,342	1,848	793	1,129
26	Sulloon	2 8	516	794	409	503
27	Nudodra	1 12	525	1,014	203	395
	Total....Rs.	..	44,321	67,475	30,978	36,159

LATE SYSTEM IN 1862-63.		APPROXIMATE SURVEY ASSESSMENT ACCORDING TO PROPOSED MAXIMUM RATES.					
Total Sirkaree Lands.		Wujehlee Lands.		Santhelee Lands.		Total Sirkaree Lands.	
On lands cultivated in 1862-63 only.	Kumal.	On lands cultivated according to Survey Register.	Kumal.	On lands cultivated.	Kumal.	On lands cultivated.	Kumal.
8	9	10	11	12	13	14	15
3,163	5,755	2,550	3,013	1,406	1,406	3,956	4,419
3,769	4,952	2,135	2,373	2,341	2,341	4,476	4,714
3,428	4,753	2,703	3,571	1,009	1,048	3,712	4,619
2,756	3,239	1,978	2,143	578	646	2,556	2,789
3,228	4,343	2,421	2,797	937	1,004	3,358	3,801
4,812	5,255	3,369	4,050	3,093	3,120	6,462	7,170
1,757	2,053	1,389	1,716	249	281	1,638	1,997
4,793	5,690	4,199	4,938	1,441	1,536	5,640	6,474
1,538	2,040	1,312	1,663	536	558	1,848	2,191
4,762	7,217	2,290	3,815	2,049	2,240	4,339	6,055
893	1,249	796	952	357	357	1,153	1,309
2,896	4,060	1,269	2,844	2,180	2,180	3,449	5,024
1,497	1,684	407	490	1,484	1,643	1,891	2,133
2,953	3,549	1,736	2,549	1,685	1,726	3,421	4,275
3,508	5,159	2,847	3,807	753	951	3,600	4,758
2,672	3,713	2,168	3,095	1,016	1,119	3,184	4,214
3,509	5,053	2,378	3,100	1,616	1,616	3,994	4,716
2,065	2,589	1,159	1,778	1,091	1,143	2,250	2,921
3,806	5,937	2,423	4,723	1,158	1,197	3,581	5,920
406	1,135	707	1,008	....	....	707	1,008
396	1,150	615	919	....	....	615	919
1,561	2,003	1,712	2,281	1,507	1,687	3,219	3,968
7,192	10,170	5,768	9,939	1,459	1,459	7,227	11,398
4,151	5,203	2,998	4,584	859	954	3,857	5,538
2,135	2,977	1,272	2,329	660	660	1,932	2,989
925	1,297	803	1,077	437	437	1,240	1,514
728	1,409	724	2,484	223	223	947	2,707
75,299	103,634	54,128	78,008	30,124	31,532	84,252	109,540

58. The above table is an abstract of the accompanying Vernacular Statement marked * C, to which I beg to refer you for greater details. It does not, I hope, require explanation.

(*a*). The figures of assessment given include the Government share and the wujeh and sanths.

(*b*). The figures in columns 4, 6, 8 are those of the revenue shown by the tullatees' accounts, as assessed upon land actually cultivated in 1862-63. Those in columns 10, 12, 14 show the estimated Survey assessment upon fields which are entered in the Survey registers as cultivated in the same year.

(*c*). The Survey assessments have been obtained by multiplying the number of acres (cultivated or total, as required,) shown in the Survey registers, by the average rate as shown by the classfication. They must be understood merely as the nearest estimate I can make of the effect of the proposed rates, before the Hissawar measurement (which will give the exact area in acres of cultivated and waste land) is made, and the assessment worked out upon each field. As in working out the assessment, a reduction of one anna in the Rupee for each $\frac{1}{2}$ mile of distance from its village will be made in the rate upon each field, the figures here given are too high by about 4 to 10 per cent., according to the area of each village.

(*d*). The rice water rates have been generally, as in the Khalsa villages of the district, calculated upon a maximum one rupee lower than the maximum soil rate in each village. This rate is not, I think too high. For nearly all the rice land in the villages under report is "akasia," or watered by the rain only, without tank or well assistance, and the highest classfication on such land is 8 annas only. Thus, if the maximum dry crop rate is Rs. 4-12-0, the assessment of the very best akasia rice land will be Rs. 4-12 + Rs. 1-14 = Rs. 6-10, which is not a very heavy rate.

59. The maximum dry crop rates I have adopted vary from Rs. 4-12 to 1-12. The highest rates are in the two Hungadis, which from their size, position, and situation upon the new made road, ought to be assessed most heavily of the villages under report. The Hungadis would perhaps have borne a rate somewhat higher, but I

* Not printed.

thought it not desirable to fix a rate in the Mullekee villages higher than that imposed upon Oomret Cusba, the best and most heavily assessed of the Khalsa villages of the district. Had they been Khalsa, the Hungadis would probably have been assessed at Rs. 4, and the rates proposed generally are about one-fifth or one-sixth higher than they would have been, if the villages under report had been assessed at the same pitch as the rest of the district. Next to the Hungadis, the villages most heavily rated are the central and eastern ones, in which the soil is of a good quality, the cultivation superior, and many of the inhabitants Koonbies. The villages rated lowest are those to the north-west in which the "mal" soil prevails; the cultivation is inferior, and the ryots are mostly poor Kolies. I have, however, as explained above, paragraph 53, varied the rates to allow for differences in the means and agricultural skill of the cultivators of different villages, and in doing this, I have endeavoured, as far as possible, neither on the one hand to raise or lower unduly the total assessment, nor on the other to make an excessive difference between the rates of neighbouring villages. I trust, therefore, that you will on the whole approve of the rates and grouping of villages now proposed.

60. With a few more observations, I will conclude this part of my subject.

(*a*). You will notice in the table at paragraph 57 that, generally speaking, the rates which have somewhat raised the assessment of wujehlee lands, have lowered that of santhelee. The reason of this is obvious; the Mulleks, who had no interest in the santhelee lands being cultivated, did not lower Captain Robertson's rates on these lands, or not to the extent to which they lowered those on wujehlee lands. But as these lands are now almost entirely cultivated, the present rates upon them would not seem to be too high, and in fixing my rates, therefore, I have been a good deal guided by the effect produced upon them. It must, however, on the other hand be observed, that the santhelee lands are very commonly cultivated by Koonbies.

(*b*). A very great difficulty in fixing rates of assessment for Mullekee villages, is caused by the immense variation in the area contained in the asra or estimated beegah, which, these villages not

having been measured by the late Survey, is the only measure of area in use in them. Thus (the standard beegah being about $\frac{2}{4}\frac{3}{0}$ of an acre) I find that the beegah of wujehlee land in Hungadi Cusba, is only equal to $\frac{1}{4}\frac{6}{0}$ of an acre, while that of santhelee land is equal to $\frac{2}{4}\frac{7}{0}$. In Nudadra again the beegah is equal to acre $1\frac{1}{4}\frac{7}{0}$. The reason of so great discrepancies is obvious enough. In Hungadi, one of the villages in which under the settlement of 1819 the Mulleks receive wujeh at the uniform rate of Rs. 1-5-10 on each cultivated beegah, they have lowered their rates, and at the same time decreased the area of the beegah, in order to defraud Government, while in the poor Kolie village of Nudadra, the Mulleks have been obliged to increase the area of the beegah, in order to lower the fixed rates of assessment, which the cultivators could not pay. But these great differences in the area of the beegah make any comparison between existing begotee rates, and those now proposed, altogether fallacious, and also, as will be seen below, complicate exceedingly the settlement of "wujeh" and "sanths."

(*c*). You will notice in the table the discrepancies in the effect of the Survey rates upon the "kumal," and on the cultivated area only. Thus, in Hungadi Cusba the "kumal" of wujehlee lands is, at the rates I have proposed, lowered from Rs. 4,335 to Rs. 3,013, while the assessment of cultivated area only is raised from Rs. 1,870 to Rs. 2,250. According to the tullatee's returns for 1863, there were in that year 808 beegahs only cultivated out of a total of 2,067 beegahs of wujehlee land, while the Survey Register, prepared in the same year, shows 671 acres cultivated out of a total of 815. It is true that the Survey Register does not show the exact area of cultivation, as a number half of which is cultivated is in it shown as entirely cultivated, and a number more than half of which is waste, is shown as entirely waste. But no variation caused by this will account for so great a difference, and I can only suppose, what has been always suspected, that there is a large amount of concealed cultivation in the Mullekee villages. That this should be the case is not surprising, considering that the tullatees are the servants not of Government but of the Mulleks, and that the only means the Mamlutdar has of testing the correctness of the cultivation returns, is the lax supervision of tujveejdars.

61. I will now proceed to the mode of settlement of the Mullek's wujeh rights, the adoption of which I should recommend, and first, I beg to state my decided opinion that, whatever settlement is decided on, must be effected by agreement with the Mulleks, and with their consent. For I have shown that the rights of the Mulleks have been acknowledged by a resolution of Government, and that the terms on which they hold were, soon after the introduction of British rule, arranged by formal agreement between them and the then Collector. It would be therefore, it seems to me, a distinct breach of faith to alter these terms against the will of the Mulleks, because they have proved disadvantageous to Government.

Settlement of Wujeh.

62. On the other hand, however, it must be remembered, that these terms have proved exceedingly disadvantageous to Government, and much more so than could have been anticipated when they were arranged. Mr. Liddell, writing in 1852, says—"whilst the revenue actually receivable by Government has been reduced to about half of what it amounted to in A. D. 1821-22, the Mulleks' wujeh has increased somewhat about one-fourth of what it was in A. D. 1819-20 and following years."

And it will be observed, that where the agreements of 1819 and 1823 have been departed from, whether authorizedly, as in the case of the Mulleks' share of ghasdana, remitted by the Collector in 1826, or fraudulently, as in that of the decrease of the area of the beegah, it has always been to the loss of Government and to the advantage of the Mulleks.

Paragraph 21.
Paragraph 60 (*b*).

63. This being so, there is, I think, no reason whatever why Government should offer to the Mulleks terms more favourable on the whole to them than the present ones; and if they refuse to accept such terms, I think they ought to be informed, that the original agreements will be stricly carried out; that they will again be required to pay the half share of the Gaekwar's ghasdana, which the Collector, without the authority of Government, remitted to them in 1826, and that their wujeh will be calculated upon the real, not the estimated beegah. I do not know whether it would be fair to tell them also that

the assessment of their villages will be calculated at the same pitch as that of the Khalsa villages of the district. I am afraid that this course might seem to infringe upon what have hitherto been allowed, at least tacitly, to be the rights of the Mulleks, and indeed, it would not affect their receipts in the seven villages held under the agreement of 1819, in which alone do I expect any opposition to an equitable settlement. Unfortunately, in the Pudal villages, the Mulleks of which are the most troublesome of any, Captain Robertson guaranteed, by the Sunnud of 1820, that Government would pay the whole ghasdana.

64. The following are the modes of settlement which have suggested themselves to me :—

1*st.*—To commute the Mulleks' wujeh, either upon their average receipts for a certain number of years, or at something in excess of this, into a fixed sum, to be paid annually without regard to the extent of cultivation. This would be the simplest settlement of any ; but I think the Mulleks would never consent to it, as it would impair their status as land-holders. It may be worth while however to offer them this, as an alternative to the mode of settlement which I am about to recommend, giving them the option of a fixed annual sum somewhat higher than they would otherwise now receive, to allow for waste lands being brought under cultivation.

2*nd.*—To fix as a charge against the assessment of each Survey field the exact sum which it would now pay as wujeh, supposing it entirely cultivated, and pay that to the Mulleks whenever the assessment of the field might be levied.

This plan was suggested to me by Mr. Trevor, 3rd Assistant Collector of Kaira, and it has the advantage of leaving the Mulleks nothing to complain of. There are, however, objections which I think are fatal to it.

(*a*) The existing assessment, on which the wujeh is calculated, are so uneven, that the wujeh would be found to amount to more than the whole Survey assessment of some fields.

(*b.*) As Survey numbers do not correspond with the late numbers, the only way of ascertaining the present amount of wujeh upon any Survey number, would be by turning the begotee rate of wujeh into an acre rate, and then multiplying that rate by the area of the Survey field. But to do this would require us to ascertain the proportion which the asra beegah bears to the acre, which we cannot do, as it varies even in the same village, being in fact a measue of quality as well as of area.

3*rd.*—To find the proportion which the entire recorded amount of wujeh in each village bear to the Survey kumal, or total assessment of all wujehlee lands, and to divide the assessment of each field in that proportion.

I am not sure that this is not the best mode of settlement, and it would probably be least objectionable to the Mulleks. There are, however, two objections to it—*first*, the want of uniformity in the proportions in which the revenue would be divided in different villages now held on the same terms, and next, that the loss caused by reduction of assessment would fall exclusively upon Government.

4*th.*—To find the portion which the present receipts of Government from wujehlee lands bear to those of the Mulleks in each village, and to divide the assessment of each Survey field in that proportion.

This plan was suggested to me by Mr. Ellis, but the objection of want of uniformity in system, applies to it as much as to the last proposal, while it will cause as great a difference between the present and the revised receipts of the Mulleks as the plan which I recommend.

5*th.*—This plan is, to fix a certain uniform proportion, according to which the annual assessment of cultivated wujehlee lands will be divided between Government and the Mulleks.

65. I have framed the accompanying Vernacular Statement,* marked D, (which contains full details of all revenue and charges in in the villages under report,) in accordance with the last proposal; but should any other plan of settlement be thought preferable, it will

* Not printed.

be easy to calculate its financial results from the figures given in the two Vernacular Statements.

66. The proportion in which I propose to divide the Survey assessment of wujehlee lands between Government and the Mulleks, in the 19* villages held under the settlement of A.D. 1823 is 9 Annas to Government and 7 to the Mulleks, out of each rupee of assessment. The total amount of wujeh assessed in these villages is now Rs. 21,387, and of the Government share Rs. 23,478, which makes the proportion of the Government share, compared with the wujeh, as nearly as possible As. 7-8 to As. 8-4. I have however raised the proportion somewhat in favour of Government to admit of Government paying the tullatees and the Balasinore tribute (*vide* paragraphs 70 and 72 below).

Including the two Puggee villages.

67. In the seven villages held under the settlement of A.D. 1819, more favourable terms must be offered to the Mulleks, and I have therefore proposed to share the Survey assessment, in the proportion of Annas 9 to the Mulleks, and Annas 7 to Government, out of each rupee. The total amount of wujeh now assessed in these village is Rs. 14,497, against only Rs. 7,165, for the share of Government, or a proportion of nearly As. 10-8 to As. 5-4. But this proportion is far too great to be admitted, and as, looking at the cultivated area only, the present receipts of the Mulleks will probably be, on the whole, somewhat raised by the proposed settlement, and they will be relieved from paying the tullatees, they will, I think, have no reason to complain.

68. The following table gives the approximate results of the proposed settlement:—

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* It would seem that a kurrum veero ought to bear to a grain wujeh of one-third the produce the proportion in money of one-third veero to two-thirds wujeh. For, taking the share of the cultivator according to the usual bhagbuttai system to be one-half the gross produce, and the wujeh one-third, one-sixth the gross produce would be left for the veero. I am told, however, by old hereditary officers, that under the Mahratta rule, it was considered that the cultivator, the holder of wujeh, and the recipient of a kurrum veero, should share the gross produce equally.

STATEMENT.

			PRESENT		
			Wujeh.		Government
		Name of Village.	On Area Cultivated in 1862-63.	On Total Area.	On Area Cultivated in 1862-63.
1	2	3	4	5	6
		Waughrolee	2,571 4 4	3,697 10 9	2,850 13 10
		Wunora	1,348 15 4	2,023 9 1	1,401 5 8
		Warud	1,053 6 4	1,237 7 8	1,178 14 3
		Mithanoo Mooaroo	394 7 5	627 12 4	490 10 11
		Jurgal	576 1 3	811 9 11	579 14 8
		Soneea	90 13 5	130 3 8	91 2 10
		Mahee-i-tadee Waree Bhag	203 2 0	566 13 1	203 4 4
		Mahee-i-tadee Wullabh-poor Bhag	198 1 8	574 1 4	198 1 8
		Dubhali	325 10 3	760 6 3	328 2 11
		Khurgodra	653 11 8	904 15 0	688 8 10
		Palee	974 14 11	1,855 4 7	1,091 4 7
		Malwun	632 14 0	760 9 2	864 14 9
		Roostumpoora	169 0 5	283 6 9	344 8 1
		Sunadra	1,019 3 9	1,999 8 4	1,167 0 2
		Palee	451 11 4	666 12 7	460 14 2
		Sandheli	1,168 2 5	1,577 13 3	1,551 13 4
		Suloon	257 15 4	396 10 8	258 4 5
		Nudadra	263 8 2	507 0 8	261 7 7
		Wussoo	1,639 10 5	2,005 1 5	1,886 12 2
		Total of 19 villages	13,992 10 5	21,386 12 6	15,897 15 2
		Pudal	1,470 12 1	2,437 13 9	768 10 1
		Russoolpoor	1,052 0 7	1,329 1 7	986 10 11
		Menpoora	1,243 12 1	2,037 7 10	956 15 4
		Bulara	1,172 12 3	1,847 0 0	490 8 9
		Kooni	1,436 12 1	2,419 4 11	560 2 4
		Hungady Cusba	1,101 4 3	2,821 6 3	768 10 0
		Hungady Padya	997 15 10	1,604 9 3	738 9 2
		Total of 7 villages	8,475 5 2	14,496 11 7	5,270 2 7
		Grand Total	22,467 15 7	35,883 8 1	21,168 1 9

System.	Proposed Settlement.					
Share.	Proportions in Annas of a Rupee.		Wujeh.		Government Share.	
On Total Area.	Wujeh.	Government Share.	On Area Cultivated as shown in Survey Register.	On Total Area.	On Area Cultivated as shown in Survey Register.	On Total Area.
7	8	9	10	11	12	13
3,998 7 1	7	9	2,523	4,348	3,245	5,591
2,081 4 8	7	9	1,246	1,666	1,601	2,141
1,359 0 8	7	9	1,474	1,772	1,895	2,278
726 15 7	7	9	574	714	738	919
815 6 2	7	9	759	1,115	977	1,434
130 9 0	7	9	178	214	229	276
568 7 2	7	9	309	441	398	567
575 6 11	7	9	269	402	346	517
762 14 10	7	9	555	1,244	714	1,600
942 15 4	7	9	566	1,018	716	1,311
1,979 2 4	7	9	1,002	1,669	1,288	2,146
995 8 10	7	9	608	751	781	965
550 1 1	7	9	348	416½	448	536
2,156 13 4	7	9	1,060	2,066	1,363	2,657
676 1 8	7	9	507	778	652	1,000
1,989 5 4	7	9	1,312	2,005	1,686	2,579
397 3 9	7	9	351	471	452	606
507 2 1	7	9	317	1,087	407	1,397
2,265 9 1	7	9	1,837	2,160	2,362	2,778
23,478 6 11	..	..	15,785	24,337½	20,298	31,298
986 11 5	9	7	1,520	2,009	1,183	1,562
1,100 15 10	9	7	1,113	1,265½	865	937¾
1,152 12 8	9	7	1,362	1,573	1,059	1,224
661 4 8	9	7	1,219	1,741	949	1,354
762 14 1	9	7	1,338	1,744	1,040	1,356
1,513 6 8	9	7	1,434	1,695	1,116	1,318
986 13 9	9	7	1,201	1,335	934	1,038
7,164 15 1	..	..	9,187	11,302½	7,146	8,789¾
30,643 6 0	..	..	24,972	35,640	27,444	40,087¾

69. The following is an abstract of the above table :—

	On Estimated Cultivation.				On Total Area.			
	Wujeh.		Government Share.		Wujeh.		Government Share.	
	By present System.	Proposed Settlement.	By present System.	Proposed Settlement.	By present System.	Proposed Settlement.	By present System.	Proposed Settlement.
1	2	3	4	5	6	7	8	9
In 19 villages	13,993	15,785	15,898	20,298	21,387	24,338	23,478	31,298
In 7 villages	8,475	9,187	5,270	7,146	14,497	11,302	7,165	8,790
Total	22,468	24,972	21,168	27,444	35,884	35,640	30,643	40,088

It must be remembered, that (for reasons explained in paragraph 58c) the estimates of the proposed Settlement, in columns 3, 5, 7, 9 alone, are higher probably by about 7 or 8 per cent. than the real figures will prove to be.

70. The tullatees are now appointed and paid by the Mulleks, and are consequently not upon the Collector's establishment. They complain, with justice, that their present pay is totally inadequate, and on the other hand, it is absolutely necessary, for the proper administration of the Survey system, that they should be brought under the control of the Revenue authorities, by being made amenable to the Regulations. I have therefore proposed that they shall for the future be paid by Government; but I should recommend that the Mulleks be allowed to nominate to vacancies, subject to the approval of the Collector. The present pay of tullatees amounts to Rs. 1,471. Calculated by the Surat scale it will be about Rs. 3,142.*

Mookhis and Village Establishment.

71. The Mookhis, who are all Mulleks, are now paid in cash by Government, and other village servants are remunerated in land or cash, no deduction being made from the wujeh on account of these payments. There is therefore no objection to the settlement of "gam khuruch" items being made in the same way as in Khalsa villages.

* Rs. 3,142, supposing each village to have a tullatee. If as at present two or three of the smaller villages have one tullatee, the amount will be reduced.

72. As I have stated above, paragraph 44, the Mulleks of the villages noticed in the margin, still pay tribute to the Babee of Balisinore; of this these Mulleks complain much, both because, as they say, the tribute was originally paid out of the kurrum veero (*vide* paragraph 9, *note*) and because the Mulleks of Pudal have been excused their payment, notwithstanding the more favourable terms on which they hold. There is some justice in these arguments, and I beg therefore to recommend that the whole of the Balasinore tribute be for the future paid by Government. It will of course be distinctly explained to the Mulleks that this is a favour, not the acknowledgment of a right.

Balasinore Jummabundy.

*	Wangroli	Rs.	423	6	4
	Sandili	,,	285	14	5
	Nadadra	,,	127	7	7
	Sulloon	,,	142	15	3
†	Sulloon	,,	1	5	10
	Khudgodra	,,	295	14	8
	Sunadra	,,	319	9	6
		Rs.	1,596	9	7

73. The following will than be the net results of the settlement (except that, as explained above, paragraph 69, the estimate of Suvey Assessment will prove about 8 per cent. too high).

PRESENT SYSTEM.

Total Wujeh.	Deductions, Tullatees' pay, Balasinore tribute, &c.	Balance.	Government Share.	Deductions.	Balance.
35,884	3,068	32,816	30,643	8,046	22,597

PROPOSED SETTLEMENT.

Total Wujeh.	Deductions.	Balance.	Total Government Share.	Deductions, including Tullatees' pay, Balasinore tribute, &c.‡	Balance.
35,639	..	35,639	40,088	11,045	29,043

* To Babee.

† To Government for expenses of collection, *vide* paragraph 44.

‡ Tullatees' pay is here reckoned at its existing amount, Rs. 1,471.

This settlement, it will be seen, is highly favourable to the Mulleks; indeed, I fear it may be thought too favourable. The Mulleks however cannot be compelled to abandon the terms on which they now hold, and though I think I can answer for it, that they will accept the proposed settlement, I doubt much if they would agree to one much less favourable to them. It must also be remembered, that they certainly have an equitable claim to share in any increase of assessment rendered practicable by the present high prices.

Mode of recording the Settlement.

74. One important point remains to be decided, the mode in which the proposed settlement, if approved by Government and accepted by the Mulleks, is to be recorded in the village papers.

75. The plan adopted by Mr. Arbuthnot, for reducing the number of names of holders of wujeh upon the books, has been described above, paragraph 36. Each village is however considered to be divided into distinct estates, and each field is in the khurdo entered as a portion of an estate, in the name of the original proprietor, long since dead. When the principal Mulleks divide the wujeh, paid over to them in the lump, among their sub-shares, they ascertain the amount due to each, by referring to the tullatees' annual cultivation returns, to find how much of each estate has been cultivated, and the begotee rates upon it, and calculate the wujeh due on that estate accordingly, and the amount so ascertained is then divided among the representatives of the deceased proprietor, according to the rules of inheritance. But if, after the introduction of the Survey settlement, the village papers are to be prepared in the ordinary form, the Mulleks will have great difficulty in dividing their wujeh. For the Survey fields are not the same as the present ones, nor will the Survey "khurdo" show any name but that of the occupant, who will of course be the cultivator; unless therefore the Mulleks are to be told that they must keep their own accounts, which is undesirable, as leading to incessant disputes, one of two plans must be adopted.

1st. Each field must be recorded in the name of a particular Mullek as owner, and the khurdo will be in the following form :—

Survey Number.	Area Acres.	Assessment.	Name of Owner.	Area Acres.	Name of Occupant.	Share of Owner.	Share of Government.
		Rs.				Rs. a. p.	Rs. a. p.
20	12	32	Mullek Hoossain	6	Patel Ramjee.	7 0 0	9 8 0
			Mullek Kunnoo	3	Patel Ramjee.	3 8 0	4 8 0
				3	Patel Soorbhai	3 8 0	4 8 0
				6	....	7 0 0	9 0 0

2*nd*. Or the Mulleks must be persuaded to forego their individual connection with particular lands, and to arrange, once for all, their distribution book, so as to show the shares according to which the annual total amount of wujeh is to be divided, independently of the cultivation of particular estates.

76. The first of these plans would probably be most acceptable to the Mulleks, but it is open to grave objections. It would be anomalous to retain in the new khurdo the names of people, as owners, who have long been dead, yet the settling officer would probably find great difficulty in deciding what names to substitute for them, and a great increase in the number of names entered would be pretty sure to result. And after it had been decided what names to enter, the "Hissawar" measurement (that of subsidiary shares in Survey fields) must be so conducted, as to show not only the shares of cultivators, but those of owners also. The second plan, though this is not without its difficulties, seems therefore preferable, and I think that the Mulleks may be persuaded to adopt it, if it is represented to them that their position, as joint holders of alienated villages, will be higher than that of individual owners of alienated lands. The best way of framing the distribution book, will be by representing each share by a fraction of a Rupee, as in the "phala" of a nurwa village.

77. If the first of the above modes of recording the Settlement is adopted, I think that the cultivators ought not to have the full

rights of a Survey occupant, but that something of these should be reserved, as an acknowledgment of the Mullek's right as a superior holder. The Mulleks, for instance, might be permitted to make improvements in their estates, and to raise the Survey rates in a fixed proportion to remunerate themselves for such improvements, (retaining of course the whole of the increase,) and the cultivator might be forbidden to sell or mortgage his holding without the consent of the Mullek, as is I believe to be the rule in "khotee" villages. Under the other mode, no rule of this kind will be called for, and looking at the circumstances of these villages generally, it would, I think, be better to adopt a plan of settlement which will not render such a rule necessary.

Instalments of wujeh.

78. It will be necessary to lay down a rule for disbursing the wujeh, as the periods of the present instalments are complained of. Certain wujehlee lands are cultivated by Mulleks themselves, who pay the full begotee, receiving back their wujeh. Hitherto the practise has been for these Mulleks not to pay the last instalment of revenue due at the end of June, and when the accounts were made up, and the time came for the distribution of the wujeh, they were credited with the last instalment of revenue, a corresponding deduction being made from their wujeh; now, however, the orders are to disburse all payments entered in the "Pet. Khate Wahee" at intervals of three months, the last payment falling in August. The cultivating Mulleks complained so much of having to borrow money for the month or six weeks between their paying the last instalment of revenue, and receiving the last instalment of wujeh, that the Collector ordered the last payment of wujeh for 1863-64 to be made, as a special case, in July.

79. As wujeh is only a share of the revenue collected by Government on behalf of the Mulleks, I think it will be better to arrange its instalments with reference to the instalments of revenue. The instalments I should recommend for the latter are—

January 10th, 4 annas. March 1st, 8 annas. April 10th, 4 annas.

The instalments of wujeh might then be paid a fortnight later in the same proportions, viz:—

January 25th, 4 annas. March 15th, 8 annas. April 25th, 4 annas.

80. The alienated lands in the 26 villages under report amount to beegahs 6,876, assessed at Rs. 24,084 and paying quit-rent Rs. 758.

Alienated lands.

By the survey they amount to acres 5,415, which, at the rates proposed, will be assessed at about Rs. 16,065. But they are of two classes.

1*st.* In Captain Robertson's original Settlement, it was agreed that the Mulleks should continue to hold free of assessment the lands they were then cultivating, In Pudal and its subsidiary hamlets the area of this land was specified as beegahs 764, it is now beegahs 732.

Held by Mulleks, columns 59 to 63 of Vernacular Statement marked D.

In the other villages the area was not originally specified, so that it would not be easy to find out whether it has increased or decreased. The land thus held now amounts altogether to beegahs 3,492, assessed at Rs. 14,641, and by the Survey measurement to acres 1,693, which will be assessed at about Rs. 5,370, and is entered under the head of alienated land as Mulleks' nukroo. This land should now I think be entered as alienated in the names of the present holders. But it appears to me, that according to the original agreement, it was to be held free of assessment only as long as it was cultivated by the Mulleks themselves, which it now generally, but not always, is. A quit-rent of 2 annas in the Rupee would seem to be too cheap a rate to purchase an absolute proprietory title in this land, and I would therefore recommend that sunnuds under the Summary Settlement be offered at the rate of 4 annas in the Rupee.

2*nd.* The remainder of the alienated land is merely ordinary pussaieta, &c. and the Summary Settlement under Bombay Act VII. of 1863 should be applied to it, fluctuating quit-rents being connected in the usual manner.

Held by other persons.

81. I now come to the difficult subject of santhelee lands. I believe that the mode in which kothlee santhe in khalsa villages are now treated by Mr. Percival is as follows:—An average, for a certain number of years, of the actual receipts of each holder is taken, a deduction of 2 annas in the Rupee as an equivalent to the

Santhelee lands, columns 39 to 58 of Vernacular Statement marked D.

Summary Settlement quit-rent upon land is made from this average, and the balance is, at the option of the holder, either redeemed by a single payment once for all, or continued as a fixed cash allowance paid annually, without reference to the cultivation of the land in lieu of which the santh was originally fixed.

82. There is, I think, no reason why the same mode of Settlement should not be applied in the Mullekee villages, and I would therefore recommend its adoption. It would I suppose be carried out by Mr. Percival. By this plan the necessity of entering the names of santh holders as owners in the khurdo, (which under the following plan must be done) will be avoided, and I therefore hope that it may be adopted.

83. If however this course is disapproved of, I should recommend a settlement similar to that which I have proposed for wujeh. It would appear, that in the 8* villages in which sanths are paid according to the agreement of 1819, the terms ought to be more favourable to the santh holders than in the other 16† villages in which the sanths are paid under the agreement of 1823. This however is not the case. The amount of santh at present assessed in the 16 villages is Rs. 8,898, and of the Government share Rs. 14,642, showing a proportion of annas 6 for santh and annas 10 to Government, while in the 8 villages the sanths amount to Rs. 4,257 and the Government share to Rs. 7,310, showing a proportion of annas 5-10 santh and 10-2 to Government. I would therefore, in all villages, divide the Survey Assessment of all occupied santhelee land in the proportion of annas 6 to the santh holder and annas 10 to Government, as the total assessment of santhelee lands will be reduced at the rates I have recommended, the total amount of santh will be thus lowered about Rs. 1,966, which may be taken as a set-off against the reduction of 2 annas in the Rupee for the Summary Settlement, which would be made under the other plan of settlement recommended above. The financial results will be nearly as follow:—

Present System.			Proposed Settlement.		
Santh.	Share of Govt.	Total Assessment.	Commuted Santh.	Share of Govt.	Total Assessment.
13,155	21,952	35,106	11,189	18,656	29,845

* Including Wussoo. *Vide* paragraph 24.

† There is no santhelee land in the two bhags of Myhee-i-tadee (*vide* paragraph 40).

84. I have framed the Vernacular Statement marked D in accordance with the last mode of settlement. As directed by Mr. Ellis, I have shown the kothlee sanths, which have been redeemed by the Mulleks from the mortgagees, and which are consequently now received by Mulleks, separately from those which are held by other persons. There is however no reason for not treating these two classes of sanths in the same way. In the Pudal sunnud, it is stipulated that if Mulleks redeem mortgaged lands, they shall receive the santh upon these, not the wujeh. If it is fair, therefore, to make a deduction from ordinary sanths as an equivalent for the Summary Settlement quit-rent, it is equally fair to do so when the sanths are received by Mulleks.

*Increase on Wujehlee land	Rs. 5,832
Increase of Quit-rent ,, ,,	2,584
	Rs. 8,416
Deduct—	
Decrease on Santhelee land ,,	1,204
Increase of Gam Khuruch ,,	2,999
	Rs. 4,203
	Rs. 4,213

85. If the above proposals are sanctioned I anticipate an immediate increase in Government receipts from the 26 villages under report of about Rs. 4,213,* and a further increase will of course take place as waste lands are brought into cultivation.

86. It only remains to consider the settlement of the village at Rajwa. I was about to propose that the assessment should be divided between Government and the Babee, in the same proportions as in the 19 Mullekee villages under the settlement of 1823, viz. annas 6 to the Babee and annas 9 to Government, and that if he objected to this settlement, he should be offered the same terms in Wurdle and Porda, the existing arrangements in which would seem to be unduly unfavourable to him. Since beginning this report, however, I have heard that an arrangement is about to be made in the Political Department, by which the Babee will resign his share in the revenues of Rajwa (and I suppose in those of Wurdle and Porda also) in exchange for a reduction of his tribute. If this is so, I suppose that I shall only be required to introduce the Survey Settlement in Rajwa.

Rajwa, *vide* paragraphs 48, 49, 50.

Vide paragraphs 46, 47, and note to paragraph 66.

87. There is however one point upon which a decision is required, that of the so-called santhelee lands, which amount to acres 742, and at the rates proposed, will be assessed at about Rs. 1,687. It is absolutely necessary to put a stop to the present practice of levying an irregular cash or grain wujeh from these lands, but this can only be done by making terms with the present holders; probably the best plan would be, for Mr. Percival to arrange with them the rate at which their existing right shall be converted into a kothlee santh, which should then be treated in the ordinary manner. If they object to this mode of settlement, the assessment of each occupied field might be shared between them and Government in the same way as I have proposed for the Mulleks' wujeh. Until I obtain from them some information regarding the average amount of their receipts, I cannot state exactly what the proportion should be; but from what I hear, I should think a share of 4 annas in the Rupee would be ample compensation for the loss of their present profits, and I have consequently entered that proportion in the Vernacular Statement marked D. The results would then be as under:—

So-called Santhelee lands in Rajwa, *vide* paragraph 50.

Present System.		Proposed System.		
Present Government Assessment.	Share of holders.	Share of Holders.	Share of Government.	Total Assessment.
1,053	Unknown	422	1,265	1,687

88. The importance and intricacy of the subject must be my excuse for the length of this report.

I have the honour to be,

Sir,

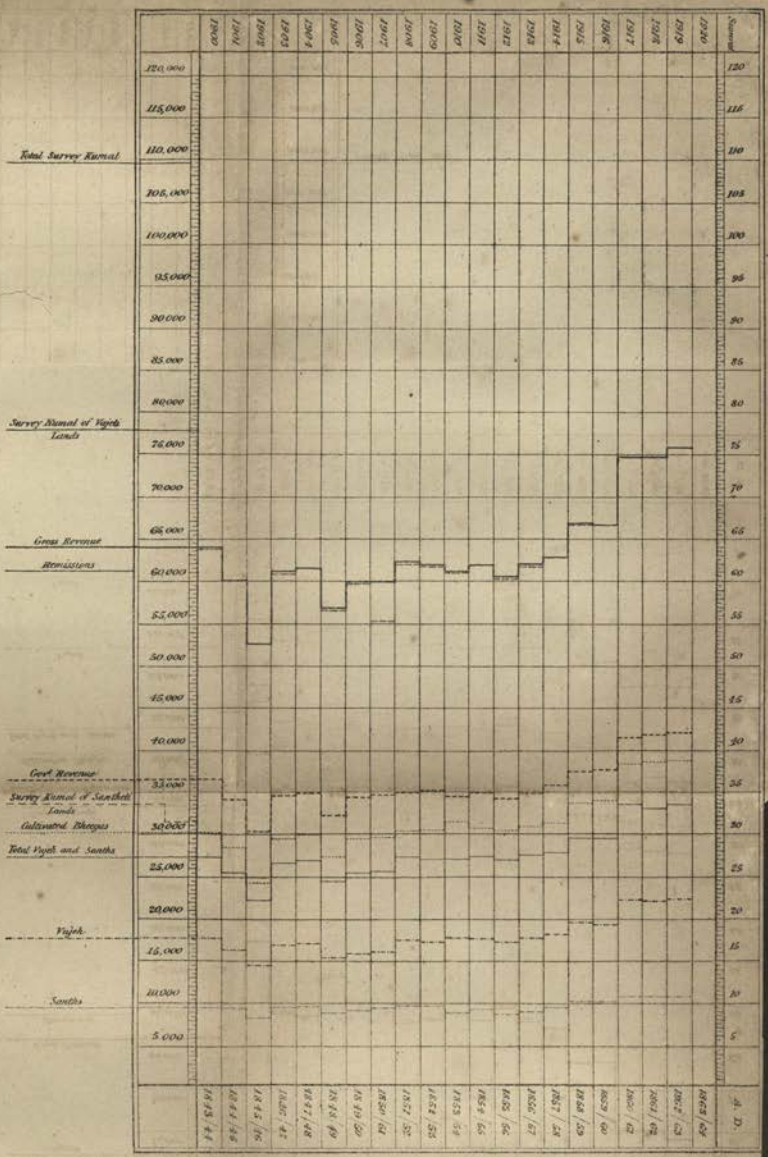
Your most obedient Servant,

W. G. PEDDER,

Survey Settlement Officer in Guzerat.

P. S.—I find that I have omitted two points regarding the Mullekee villages.

DIAGRAM. B.


1860
1861
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1866
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1875
1876
1877
1878
1879
1880
Summary
120,000
115,000
110,000
105,000
100,000
95,000
90,000
85,000
80,000
75,000
70,000
65,000
60,000
55,000
50,000
45,000
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
Total Survey Kumal
Survey Kumal of Vajeh Lands
Gross Revenue
Remissions
Govt. Revenue
Survey Kumal of Santhali Lands
Cultivated Bhoguas
Total Vajeh and Sanths
Vajeh
Sanths
A. D.
1860 / 61
1861 / 62
1862 / 63
1863 / 64
1864 / 65
1865 / 66
1866 / 67
1867 / 68
1868 / 69
1869 / 70
1870 / 71
1871 / 72
1872 / 73
1873 / 74
1874 / 75
1875 / 76
1876 / 77
1877 / 78
1878 / 79
1879 / 80
1880 / 81

A

MAP

OF THE

MULEKEE VILLAGES

IN THE

THASRA PURCUNNA,

KAIRA ZILLAH.

(Signed) W. G. Pedder,
Sur. S. Officer.

OODHUR. FOREIGN.

B. E. S. PRESS.

1*st.* I hope I may be authorized to give the Mulleks a sunnud or rather firman from Government, guaranteeing the terms on which they are to hold for the future.

2*nd.* When the Survey Settlement is introduced into a Khalsa village, the amount by which his khata under the new system exceeds that under the old, is for that year remitted to each occupant. To do this in the Mullekee villages would cause a loss of wujeh to the Mulleks, and I therefore recommend that actual collections be made this year, and the wujeh paid according to the present system, the cultivators being merely informed what their khatas would amount to according to the Survey, and that the new settlement be enforced only from next year.

W. G. PEDDER,
Survey Settlement Officer.

Forwarded for the orders of the Revenue Commissioner N. D. through the Acting Collector of Kaira.

C. J. PRESCOTT, Captain,
Superintendent of Survey.

The following are the accompaniments to this report:—

A. Map. The maximum Dry Crop rates proposed are written under the name of each village, and the bordering Khalsa villages of the district, with their maximum Dry Crop rates, are also given.

B. Diagram and accompaniment.

C. Vernacular Statement containing details of the proposed assessment of all Government lands, wujehlee and santhelee.

D. Vernacular Statement containing full details of the proposed Settlement.

W. G. PEDDER,
Survey Settlement Officer.

ACCOMPANIMENT to DIAGRAM, of the Revenue of the Mullekee Villages of Talooka Thasra, Zillah Kaira, from Sumvut 1900 *to* 1919.

No.	Sumvut.	Corresponding English years.	Total of Beegahs of Government Lands, Wujehlee and Santhelee	Mullek's Wujehlee.	Santh Revenue.	Totals of columns 5 and 6.	Government Revenue.	Total of columns 7 and 8.	Deduct Remissions.	Amount remaining after deducting amount of column 10 from No. 9.
1	2	3	4	5	6	7	8	9	10	11
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1900	1843-44	30,173 2 0	17,617 2 5	9,778 4 10	27,395 7 3	36,467 8 11	63,863 0 2	35 6 1	63,827 10 1
2	1901	1844-45	28,251 17 15	16,321 6 10	9,418 15 4	25,740 6 2	34,271 4 10	60,011 11 0	....	60,011 11 0
3	1902	1845-46	24,271 4 10	14,178 6 5	8,476 6 3	22,654 12 8	30,103 7 11	52,758 4 7	....	52,758 4 7
4	1903	1846-47	29,024 15 15	17,148 15 2	9,580 2 5	26,729 1 7	34,546 10 10	61,275 12 5	414 14 4	60,860 14 1
5	1904	1847-48	29,927 10 15	17,315 7 3	9,607 10 4	26,923 1 7	34,791 11 8	61,714 13 3	....	61,714 13 3
6	1905	1848-49	26,952 5 5	15,376 1 3	9,039 8 2	24,415 9 5	32,390 9 1	56,806 2 6	338 12 6	56,467 6 0
7	1906	1849-50	28,930 4 10	16,372 11 11	9,295 3 0	25,667 14 11	34,410 12 1	60,078 11 0	55 11 11	60,022 15 1
8	1907	1850-51	29,143 3 10	16,478 13 10	9,238 12 4	25,717 10 2	34,298 10 10	60,016 5 0	4,485 6 6	55,530 14 6
9	1908	1851-52	30,720 0 15	17,552 6 8	9,819 2 6	27,371 9 2	34,984 12 11	62,356 6 1	438 5 8	61,918 0 5
10	1909	1852-53	30,814 14 10	17,164 15 7	9,739 11 8	26,904 11 3	35,030 7 5	61,935 2 8	25 15 7	61,909 3 1
11	1910	1853-54	31,512 14 10	17,841 7 8	9,100 14 0	26,942 5 8	34,304 7 9	61,246 13 5	50 3 6	61,196 9 11
12	1911	1854-55	30,766 18 0	17,663 1 6	9,498 10 7	27,161 12 1	34,941 14 5	62,106 10 6	....	62,103 10 6
13	1912	1855-56	30,282 8 5	17,369 5 5	9,131 0 10	26,500 6 3	33,898 8 10	60,398 15 1	36 3 2	60,362 11 11
14	1913	1856-57	30,966 7 13	17,829 14 5	9,389 1 1	27,218 15 6	34,735 12 7	61,954 12 1	32 12 4	61,921 15 9
15	1914	1857-58	31,439 13 8	17,932 8 5	9,637 6 0	27,569 14 5	35,497 15 7	63,067 14 0	....	63,067 14 0
16	1915	1858-59	33,588 19 14	19,675 9 2	10,922 14 8	29,697 14 10	37,440 12 3	67,138 11 1	5 0 0	67,133 11 1
17	1916	1859-60	34,320 18 10	19,556 7 5	10,065 12 5	29,622 3 10	37,399 0 8	67,021 4 6	....	67,021 4 6
18	1917	1860-61	38,679 6 4	22,191 11 4	11,017 2 5	33,208 13 9	41,720 15 2	74,929 12 11	....	74,929 12 11
19	1918	1861-62	38,760 2 0	21,982 9 1	10,966 0 1	32,948 9 2	42,048 4 9	74,996 13 11	....	74,996 13 11
20	1919	1862-63	39,306 13 19	22,467 15 7	11,009 1 4	33,477 0 10	42,373 9 5	75,850 10 4	....	75,850 10 4
		Total..	627,833 1 8	3,60,036 8 4	1,93,831 12 8	5,53,868 4 7	7,15,657 5 11	12,69,525 10 0	5,918 11 7	12,63,606 14 11

W. G. PEDDER,

Survey Settlement Officer.

No. 361 OF 1865.

From Captain C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat,

To A. A. BORRADAILE, Esq.,

Acting Collector of Kaira.

Superintendent's Office, Surat, October 18th, 1865.

SIR,—In November last, Mr. Pedder proposed revised rates of assessment for the Mullekee villages of your collectorate, which are situated in the north-east portion of the Thasra Talooka.

2. Mr. Pedder's Report was submitted by me to the Revenue Commissioner N. D. through your predecessor, and the rates therein having been approved,* were introduced last season by Messrs. Pedder and Trevor, and I have now the honour of forwarding vernacular statements containing the figures showing the financial result of the settlements.

Report on the Mullekee villages, No. 24 of the 19th November 1864.

* Revenue Commissioner, N. D., to the Collector of Kaira, No. 881 of 21st of March 1865.

3. Mr. Pedder, in his report, has entered so very fully into the history and circumstances of the Mulleks, and has shown so clearly and sufficiently his reasons for having divided these villages into the several classes which cause a range in his maximum dry crop from Rs. 4-12 in the best to Rs. 1-12 in the worst villages, that it seems unnecessary for me to trouble you with any further remarks on the subject.

Mr. Pedder's report, paragraphs 53 to 60.

4. I shall therefore merely confine myself to the general result of the settlement, which I am glad to say was introduced with the full consent and approval of the Mulleks, and has given satisfaction both to the Mulleks and their tenants.

5. According to the old system the entire area under cultivation amounted to acres 24,272-22 assessed as Rs. 75,416-2-6.

According to the new system the assessment on the same area amounted to Rupees 69,008-3-0 as under:—

		Area.	Assessment.
			Rs. a.
Actual cultivation.	Dry crop	18,095 6	45,344 5
	Rice	5,724 21	21,604 7
	Bagayut	451 35	1,257 13
	Kussur	....	801 10
		24,272 22	69,008 3

But to this must be added the waste arable land included in Revenue Survey Numbers, which is shown in the following table:—

		Area.	Assessment.
			Rs. a.
Peta Pudtur.	Dry crop	5,591 14	9,898 0
	Rice	1,144 37	4,193 15
	Bagayut	226 0	518 14
	Kussur	....	5 15
		6,962 11	14,616 12

So that the total occupied area is acres 31,234·33, assessed at Rs. 83,624-15. The assessment on culturable waste land is as follows:—

		Area.	Assessment.
			Rs. a.
Waste land.	Dry crop	10,901 27	15,866 5
	Rice	613 35	2,359 1
	Bagayut	196 2	407 14
	Kussur	....	28 0
		11,711 24	18,661 4

The following table shows the area and assessment at one view :—

Description.	Cultivated.		Waste included in Survey Numbers.		Entirely Waste.		Total.	
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
1	2	3	4	5	6	7	8	9
Dry crop	18,095 6	45,344 5	5,591 14	9,898 0	10,901 27	15,866 5	34,588 7	71,108 10
Rice	5,724 21	21,604 7	1,144 37	41,931 5	613 35	2,359 1	7,483 13	28,157 7
Bagayut	452 35	1,257 13	226 0	518 14	196 2	407 14	874 37	2,184 9
Kussur	..	801 10	....	5 15	..	28 0	....	835 9
	24,272 22	69,008 3	6,962 11	14,616 12	117,112 4	18,661 4	42,946 17	102,286 3

6. The effect of the Survey has therefore been to lower the assessment on *actual* cultivation from Rs. 75,416-2-6 to Rupees 69,008-3-0—Rs. 6,407-15-6, which is 9¼ per cent.

7. But looking at the assessment of Péta Pudtur, which is included in the Survey Numbers, and which must be taken up with the cultivation, the Survey has raised the assessment from Rs. 75,416-2-6 to Rs. 83,624-15-3—Rs. 8,208-12-6, which is 10¾ per cent.

Reports paragraph 60.

8. Now, considering that out of a culturable area of acres 42,946 goontas 17, only 24,272 acres and 22 goontas are cultivated, the balance (6,962 acres 11 goontas + 11,711 acres 24 goontas) being waste entirely, or waste included in Revenue Survey Numbers, and considering also that the Mullekee villages are thickly populated, there is pretty strong evidence that they were unduly and inequitably assessed during the period of low prices; and the present assessment, although it causes a slight rise, is sufficiently moderate, in these good times, to admit of the people accumulating a little capital.

9. A comparison of the abstract of the real figures given on the other side, with the estimate submitted by Mr. Pedder, shows that the letter was framed as accurately as it possibly could be from the data at his disposal, for it must be borne in mind, that the "area shown

as cultivated in the Registers" is a mere estimate. If the greater portion of a Number is cultivated, the *entire* Number is shown as cultivated, and if the lesser portion is cultivated, then the entire Number is shown as waste—the real area cultivated, in the year of Settlement, not being forthcoming till after the measurement of the interior shares of Survey Numbers (Hissawar Mapnee) has been completed.

Number.	Name of Village.	Proposed Maximum Dry Crop Rate.	Assessment according to the late System in A. D. 1862-63.					
			Wujehlee Lands.		Santhelee Lands.		Total Sirkaree Lands.	
			On cultivated lands.	Kumal or total Assessment on waste and cultivated lands.	On cultivated lands.	Kumal or total Assessment.	On cultivated lands.	Kumal.
1	2	3	4	5	6	7	8	9
		Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hungadi Cusba	4 12	1,870	4,335	1,293	1,420	3,163	5,765
2	Hungadi Padya	4 12	1,736	2,591	2,033	2,361	3,769	4,952
3	Pudal	4 8	2,239	3,425	1,189	1,328	3,428	4,753
4	Russoolpoor Pudal	4 8	2,039	2,430	717	809	2,756	3,239
5	Menpoora	4 8	2,201	3,190	1,027	1,153	3,228	4,343
6	Warud	4 8	2,232	2,596	2,586	2,659	4,812	5,255
7	Malwun	4 8	1,498	1,756	259	297	1,757	2,053
8	Wussoo	4 8	3,526	4,271	1,267	1,419	4,793	5,690
9	Palie	4 8	2,066	3,834	2,696	3,383	4,762	7,217
10	Meethanoo Mocaroo	4 4	885	1,355	653	685	1,538	2,040
11	Rustumpoora	4 0	514	833	379	416	893	1,249
12	Dubhalie	4 0	654	1,523	2,242	2,537	2,896	4,060
13	Sonya	4 0	182	261	1,315	1,423	1,497	1,684
14	Jurgal	4 0	1,156	1,627	1,797	1,922	2,953	3,549
15	Wunora	3 12	2,750	4,105	758	1,054	3,508	5,159
16	Bulada	3 12	1,663	2,508	1,009	1,205	2,672	3,713
17	Koonie	3 12	1,997	3,182	1,512	1,871	3,509	5,053
18	Paluya	3 12	913	1,343	1,152	1,246	2,065	2,589
19	Sunadra	3 8	2,186	4,156	1,620	1,781	3,806	5,937
20	Mahee-i-tadee Waree Bhag	3 4	406	1,135	....	....	406	1,135
21	Mahee-i-tadee Wulubpoor Bhag.	3 4	396	1,159	....	....	396	1,159
22	Rajwa	3 0	687	950	874	1,053	1,561	2,003
23	Waugrolie	3 0	5,422	7,696	1,770	2,474	7,192	10,170
24	Sandheli	2 12	2,720	3,567	1,431	1,636	4,151	5,203
25	Khudgodra	2 12	1,342	1,848	793	1,129	2,135	2,977
26	Sulloon	2 8	516	794	409	503	925	1,297
27	Nudadra	1 12	525	1,014	203	395	728	1,409
	Total	....	44,321	67,475	30,978	36,159	75,299	1,03,634

NOTE.—The reason why the old figures for 1864-65 are not substituted for those for 1862-63 on cultivation is only between Rs. 75,299 in 1862-63

10. In the Table No. I., the maximum rates, and the results of the assessment upon all Government lands, "wujehlee" and "santhelee," are given.

Vide Mr. Pedder's report, paragraph 57.

Table No. II. shows the "wujeh" and Government share both according to the old and revised system, and the proportion in annas due to the Mulleks and to Government.

Paragraph 68.

Survey Assessment in 1864-65 (according to sanctioned Maximum rates.)

Wujehlee Lands.		Santhelee Lands.		Total Sirkaree Lands.	
On cultivated lands.	Kumal or total Assessment.	On cultivated lands.	Kumal or total Assessment.	On cultivated lands.	Kumal or total Assessment.
10	11	12	13	14	15
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
2,250 15	2,745 13	1,269 10	1,348 10	3,520 9	4,094 7
1,936 9	2,129 7	2,006 8	2,207 1	3,943 1	4,336 8
2,867 13	3,350 11	989 5	1,033 0	3,857 2	4,383 11
1,855 15	2,054 7	617 0	679 8	2,472 15	2,733 15
2,450 0	2,728 5	1,006 11	1,106 2	3,456 11	3,834 7
3,515 8	3,818 8	2,916 15	2,933 7	6,432 7	6,751 15
1,598 1	1,672 1	257 0	268 10	1,855 1	1,940 11
4,081 3	4,658 1	1,342 0	1,473 14	5,423 3	6,131 15
2,719 5	3,577 7	2,089 7	2,207 11	4,808 12	5,785 2
1,473 5	1,637 10	559 10	561 10	2,032 15	2,199 4
845 12	922 2	347 6	351 1	1,193 2	1,273 3
1,631 8	2,756 5	2,089 2	2,140 12	3,720 10	4,897 1
427 3	476 7	1,503 12	1,641 5	1,930 15	2,117 12
1,856 9	2,412 11	1,656 8	1,694 0	3,513 1	4,106 11
2,922 11	3,509 8	773 13	892 2	3,696 8	4,401 10
2,155 11	2,917 9	1,008 14	1,107 10	3,164 9	4,025 3
2,287 0	2,723 13	1,350 2	1,480 0	3,637 2	4,203 13
1,296 11	1,671 13	1,094 2	1,120 3	2,390 13	2,792 0
2,298 1	4,133 8	1,141 7	1,208 5	3,439 8	5,341 13
756 0	886 9	.....	.....	756 0	886 9
707 12	875 8	.....	.....	707 12	875 8
1,648 0	2,155 11	1,380 8	1,616 15	3,028 8	3,772 10
5,661 14	8,063 14	1,195 1	1,310 8	6,856 15	9,374 6
2,835 5	4,052 11	886 12	950 15	3,722 1	5,003 10
1,359 4	2,248 0	590 14	654 4	1,920 2	2,902 4
804 4	1,044 8	383 2	418 8	1,187 6	1,463 0
794 12	2,410 11	162 7	246 8	957 3	2,657 3
55,086 15	71,633 10	28,588 0	30,652 9	83,624 15	1,02,286 3

in this statement, is that the details are very troublesome to take out, and the total difference and 75,416 in 1864-65, the Kumal being the same.

Number.	Name of Village.	Assessment according to the late System in A. D. 1862-63.			
		Wujeh.		Government Share.	
		On Cultivated Area.	On Total Area.	On Cultivated Area.	On Total Area.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Hungadi Cusba	1,101 4 3	2,821 6 3	768 10 0	1,513 6 8
2	Hungadi Padya	997 15 10	1,604 9 3	738 9 2	986 13 9
3	Pudal	1,470 12 1	2,437 13 9	768 10 1	986 11 5
4	Rusoolpoor Pudal	1,052 0 7	1,329 1 7	986 10 11	1,100 15 10
5	Menpoora	1,243 12 1	2,037 7 10	956 15 4	1,152 12 8
6	Warud	1,053 6 4	1,237 7 8	1,178 14 3	1,359 0 8
7	Malwun	632 14 0	760 9 2	864 14 7	995 8 10
8	Wussoo	1,639 10 5	2,005 1 5	1,836 12 2	2,265 9 1
9	Palie	451 11 4	666 12 7	460 14 2	676 1 8
10	Meethanoo Mooaroo	394 7 5	627 12 4	490 10 11	726 15 7
11	Rustumpoora	169 0 5	283 6 9	344 8 1	550 1 1
12	Dubhalie	325 10 3	760 6 3	328 2 11	762 14 10
13	Soanuya	90 13 5	130 3 8	91 2 10	130 9 0
14	Jurgal	576 1 3	811 9 11	579 14 8	815 6 2
15	Wunora	1,346 15 4	2,023 9 1	1,401 15 8	2,081 4 8
16	Rulada	1,172 12 3	1,847 0 0	490 8 9	661 4 8
17	Koonie	1,436 12 1	2,419 4 11	560 2 4	762 14 1
18	Paluya	451 11 4	666 12 7	460 14 2	676 1 8
19	Sunadra	1,019 3 9	1,999 8 4	1,167 0 2	2,156 13 4
20	Mahee-i-tadee Waree Bhag	203 2 0	566 13 1	203 4 4	568 7 2
21	Mahee-i-tadee Wulubpoor Bhag.	198 1 8	574 1 4	198 1 8	575 6 11
22	Rajwa	....	....	687 1 3	949 9 11
23	Waugrolie	2,571 4 4	2,697 10 9	2,850 13 10	3,998 7 1
24	Sandheli	1,168 2 5	1,577 13 3	1,551 13 4	1,989 5 4
25	Khudgodra	653 11 8	904 15 0	688 8 10	942 15 4
26	Sulloon	257 15 4	396 10 8	258 4 5	397 3 9
27	Nudadr	263 8 2	507 0 0	261 7 7	507 2 1
	Total	22,467 15 7	35,883 8 1	21,855 3 0	31,592 15 11

NOTE.—The reason why the old figures for 1864-65 are not substituted for those for 1862-63 on cultivation is only between Rs. 75,299 in 1862-63

Survey Assessment in 1864-65 A. D. (according to sanctioned Maximum rates.)

Proportion in Annas of a Rupee.		Wujeh.		Government Share.	
Wujeh.	Government Share.	On Area Cultivated in A. D. 1864-65.	On Total Area.	On Area Cultivated in A. D. 1864-65.	On Total Area.
7	8	9	10	11	12
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
9	7	1,266 2 5	1,544 8 4	984 12 7	1,201 4 8
9	7	1,089 5 1	1,197 12 11	847 3 11	931 10 1
9	7	1,613 2 4	1,884 12 2	1,254 10 8	1,465 14 10
9	7	1,043 15 5	1,155 9 11	811 15 7	898 13 1
9	7	1,378 2 0	1,534 10 10	1,071 14 0	1,193 10 2
7	9	1,538 0 6	1,670 9 6	1,977 7 6	2,147 14 6
7	9	699 2 5	731 8 5	898 14 7	940 8 7
7	9	1,785 8 4	2,037 14 5	2.295 10 8	2,620 2 7
7	9	1,189 11 2	1,565 2 1	1,529 9 10	2,012 4 11
7	9	644 9 2	716 7 4	828 11 10	921 2 8
7	9	370 0 3	403 6 10	475 11 9	518 11 2
7	9	713 12 6	1,205 14 2	917 11 6	1,550 6 10
7	9	186 14 4	208 7 1	240 4 8	267 15 11
7	9	812 3 11	1,055 8 10	1,044 5 1	1,357 2 2
7	9	1,278 10 10	1,535 6 6	1,644 0 2	1,974 1 6
9	7	1,212 9 2	1,641 2 1	943 1 10	1,276 6 11
9	7	1,286 7 0	1,582 2 4	1,000 9 0	1,191 10 8
7	9	567 4 10	731 6 8	729 6 2	940 6 4
7	9	1,005 6 5	1,808 6 6	1,292 10 7	2,325 1 6
7	9	330 12 0	387 13 11	425 4 0	498 11 1
7	9	309 10 3	383 0 6	398 1 9	492 7 6
7	9	721 0 0	943 1 10	927 0 0	1,212 9 2
7	9	2,477 1 1	3,527 15 1	3,184 12 11	4,535 14 11
7	9	1,240 7 2	1,773 0 10	1,594 13 10	2,279 10 2
7	9	594 10 9	983 8 0	764 9 3	1,264 8 0
7	9	351 13 9	456 15 6	452 6 3	587 8 6
7	9	347 11 3	1,054 10 10	447 0 9	1,356 0 2
....	....	26,054 2 4	33,670 15 5	28,982 12 8	37,962 10 7

in this statement, is that the details are very troublesome to take out, and the total difference and 75,416 in 1864-65, the Kumal being the same.

The following abstracts may be useful:—

Abstract of Table No. I. (New System.)

	Wujehlee Lands.		Santhelee Lands.		Total Sirkari Lands.	
	On land Cultivated.	Kumal.	On land Cultivated.	Kumal.	On land Cultivated.	Kumal.
	10	11	12	13	14	15
Estimate	54,128	78,008	30,124	31,532	84,252	1,09,540
Actual	55,036	71,634	28,588	30,652	83,624	1,02,286
Old System	44,321	67,475	30,978	36,159	75,299	1,03,634

Abstract of Table No. II. (New System.)

	Wujehlee.		Government Share.	
	On land Cultivated.	On Total Area.	On land Cultivated.	On total Area.
	9	10	11	12
Estimate	24,972	35,640	27,444	40,087
Actual	26,054	33,670	28,982	37,962
Old System	22,467	35,883	21,855	31,592

12, It will be observed that the reduction of about 7 per cent. in the real Kumal,* as compared with the estimate, is caused by lowering for distance all lands more than half a mile from the village site, at the rate of one anna in the Rupee for every half mile of distance.

* *Vide* Mr. Pedder's Report paragraph 69, and *see* paragraph 58.

13. In "Waughrolee," instead of reducing for distance, all lands within $\frac{3}{4}$ of a mile of the hamlets in which the cultivators reside, have been raised two annas in the Rupee, and beyond that the usual reduction was made. The reason was, that the cultivators being for the most part Koonbees, and well to do, resided in hamlets close to their land, and had greater facilities for cultivating and manuring it, than cultivators living together in a village generally have.

14. During the Settlement, Mr. Pedder found it advisable to increase the maximum rate of Palee from Rs. 4-4 to Rs. 4-8. This he was empowered to do, when necessary, under the Revenue Commissioner's letter sanctioning the introduction of the revised system.

Revenue Commissioner N. D. to Collector of Kaira No. 881, of 21st March 1865, paragraph 21.

15. I am not aware that I need say any more: in fact, Mr. Pedder's exhaustive report leaves no point unnoticed. Everything connected with the jummabundy was got through last season, with the exception of the settlement of the claims of the Babee of Balasinore to wujeh in the village of Rajwa.

16. Mr. Pedder has given the full history of this village in paragraph 48 of his report, and it is only necessary for me to say that, the Babee has now agreed to the settlement, and accepts a seven anna share of the revenue, the village expenses being defrayed out of the Government share. The Babee has made the following requests regarding the future administration of this village, which I am of opinion may be complied with. In fact, these arrangements have been sanctioned in the case of the Mulleks by the Revenue Commissioner's letter No. 881 of the 21st of March 1865, paragraph 13.

1st. He desires the privilege of nominating a tullatee, subject to the confirmation of the Collector.

2nd. That his karbaree should be allowded to sign the annual jummabundy papers, and associated with the Government karkoon in making the annual inspection of fields.

17. As all the papers regarding the Settlement of Rajwa are prepared, the Ryots may now be made acquainted with their purport

and instructed in the new system, and the Survey rates may be levied this year. Due instructions on this subject have been issued to the Mamlutdar of Thasra.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 959 OF 1865.

Kaira Collector's Office, 7th November 1865.

Forwarded* in original to the Revenue Commissioner, N. D.

* Together with 3 Guzerathi Statements.

2. The Acting Collector sees no objections to the Babee of Balasinore's request in paragraph 16 being acceded to.

A. A. BORRADAILE,

Acting Collector.

No. 3612.

EXTRACT from the Proceedings of the Government of Bombay in the Revenue Department, dated 23rd August 1865.

Read the following letter from A. Rogers, Esq., Revenue Commissioner N. D., to F. S. Chapman, Esq., Chief Secretary to Government, Bombay, No. 2577, dated 12th August 1865.

The Survey Settlement was introduced last year into the Mullek villages of the Thasra Talooka in Kaira under orders from my predecessor. The financial results have not yet been reported by the local Officers, and the report to Government has, therefore, been

delayed. In the meantime the tullatees have to be paid their salaries which consist of a percentage on the revenues according to the revised rates, and the sanction of Government is necessary for the reasons given in the following extract from a letter* from Mr. Pedder, the Survey Settlement Officer;—

* No. 10, 8th May 1865.

"2. ** That in the year in which the Survey Settlement is introduced into a Khalsa village the assessment upon each cultivator's holding is calculated according to the revised rates, the difference when the amount according to the new system exceeds that according to the old being shown as a remission. The tullatee's pay, therefore, for that year is calculated upon the jummabundy at Survey rates.

"3. But for the settlement of the Mullekee villages, as the ordinary course would have caused a considerable loss to the Mulleks, it was arranged that the jummabundy this year should be made upon the old system, and the collections made next year according to the Survey system without any remissions, the people being informed at this year's jummabundy what the Survey assessment of these holdings will be.

"4. It has also been ordered that after the introduction of the settlement the tullatee shall be paid according to scale by Government, instead of being paid, as now, by the Mulleks. Their present pay is much less than it would be by the scale, and quite inadequate.

"5. Had the settlement been introduced in the ordinary way the tullatees would have received their increased pay this year. But as the old system will not be superseded until next year, they will only receive from the Mulleks the pay as they have hitherto received. Of this they complain excessively, and I think with reason; their work this season has been very hard, as they have had to prepare the Survey Settlement papers, conduct the Hissawar measurement, &c., just as if the settlement had actually come in force from this year.

"6. I would, therefore, recommend that for the year 1864-65 the pay which the tullatees receive from the Mulleks be

made up by Government to its amount by the scale. If you approve of this proposal, perhaps you will be good enough to apply for sanction for it.

"7. It must be remembered that Government has gained considerably by the remissions on account of increased assessments not being given."

2. The amount thus saved to Government is Rs. 17,978-5-2.

3. The accompanying Statement shows the difference of pay which is proposed to be made good to the tullatees. It amounts to Rs. 1,232-1-10, and to the disbursement of this sum I request the favour of your obtaining the sanction of Government.

Statement showing the amount of pay of each Tullatee paid by the Mulleks, the amount payable to each according to the Government scale, and the difference proposed to be made good.

Number.	Name of Village.	The amount of pay of each Tullatee paid by the Mulleks.	The amount payable to each according to the Government scale.	The difference proposed to be made good.	Remarks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Pudal	60 0 0	132 8 7	72 8 7	
2	Mainpoora	66 0 0	124 15 0	58 15 0	
3	Russoolpore Pudal	66 0 0	112 12 11	46 12 11	
4	Koonee	96 0 0	138 0 3	42 0 3	
5	Bullara	60 0 0	110 13 0	50 13 0	
6	Warrud	72 0 0	148 13 3	76 13 3	
7	Jurgal	48 0 0	113 7 4	65 7 4	
8	Soonya	54 0 0	68 10 0	14 10 0	
9	Meethe-na-Meowara	54 0 0	72 7 6	18 7 6	
10	Wunera	66 0 0	137 0 2	71 0 2	
11	Dubhalee	54 0 0	119 3 0	65 3 0	
12	Sunadra*	60 0 0	129 0 0	69 0 0	
13	Waugrolee*	100 0 0	168 8 1	68 8 1	
14	Sulloon* one Tullatee performs the	30 0 0	49 11 2	19 11 2	
15	Nudadra* duties of both villages.	18 0 0	29 1 10	11 1 10	
16	Khud-godra*	54 0 0	95 10 6	41 10 6	
17	Sandhellee*	69 0 0	140 5 9	80 5 9	
18	Palleeya	66 0 0	88 11 0	22 11 0	
19	Vussa	66 0 0	150 1 8	84 1 8	
20	Pallee	96 0 0	151 12 0	55 12 0	
21	Malwun	60 0 0	88 3 6	28 3 6	
22	Rustampoora	33 0 0	47 0 6	14 0 6	
23	Hungaree Paria	72 0 0	143 1 6	71 1 6	
24	Hungaree Cusba	60 0 0	124 12 3	64 12 3	
25	Mahee Etaree Vareebhag† one	66 0 0	44 11 6	19 13 3	
26	Do. Vulluwphoorbhag† Tullatee		41 1 9		
27	Rozewa‡	84 0 0	82 9 10	....	
	Total....	1,621 0 0	2,853 1 10	1,233 8 0	
	Deduct the difference between the salaries to the Tullatee of Rozewa	....	....	1 6 2	
	The net difference Rupees....	....	....	1,232 1 10	

* The Mulleks of these six villages pay certain fixed amounts on account of ghas-dana from their wujeh to the Babee of Balasinore. These sums have hitherto been deducted from the different amounts of the wujehs due to the Mulleks and credited to Government, and afterwards paid to the Babee; but Mr. Pedder, at the time of the settlement of these villages, ordered this practice to be discontinued from the next year, 1865-66. The salaries of these Tullatees are, therefore, calculated on the gross revenues minus the amounts on account of ghas-dana, which the Babee has to realize from the ensuing year direct from the Mulleks.

† These two Puggee villages are held on the same tenure like the other Mullekee villages. The only difference is that the wujeh on account of these two villages are payable to the Puggees, whereas that on account of the other villages are paid to the Mulleks.

‡ The management of this village is just the same with the other Mullekee villages. The pay of the Tullatee was formerly paid from the mull-veero, but on its stoppage Government fixed the pay at Rupees 84. *Vide* correspondence ending with Government Resolution No. 2337, dated 21st June 1864, received with Revenue Commissioner's endorsement No. 1930, 24th idem.

P. S.—With reference to paragraph 7 of Mr. Pedder's letter No. 10, dated 8th ultimo, the amount gained by remissions not being granted is Rupees 17,978-5-2.

Kaira Collector's Office, 29th June 1865.

A. A. BORRADAILE, Acting Collector.

RESOLUTION.—Sanctioned.

Ordered that copies of the above be forwarded to—

The REVENUE COMMISSIONER N. D.,

The ACCOUNTANT GENERAL.

H. E. JACOMB,
Under Secretary to Government.

Revenue Survey and Assessment.

No. 4002.

REVENUE DEPARTMENT.

Bombay Castle, 2nd November 1866.

Letter from the Revenue Commissioner N. D. No. 2741, dated 27th June 1866—Submitting, with his observations and opinion, a correspondence connected with proposals made (in 1864) by Mr. Pedder, Survey Settlement Officer, Guzerat, for the introduction of the Survey system of assessment into certain villages in the Kaira Collectorate, known as "Mullekee," and for the settlement of the fluctuating shares of revenue received in these villages by different persons as "Wujeh" or "Santh."

RESOLUTION.—These papers show that the very difficult questions involved in the settlement of the Mullekee villages have been dealt with most satisfactorily by Mr. Pedder and Major Prescott. The Governor in Council fully approves of their proceedings, and it only remains to dispose of the two points on which difficulty has occurred, and which are discussed by the Revenue Commissioner N. D. in his transmitting letter.

2. The first is as to the imposition of the Summary Settlement on the "Ghurkhed," or lands retained free of assessment by the Mulleks. The Governor in Council quite concurs in Mr. Rogers' views, and directs that these lands be considered as adjudicated, and continued free of assessment, as provided in Captain Robertson's sunnuds.

3. The second difficulty arises from the Mulleks of some of the villages finding their receipts reduced by the operation of the revised

assessment. As stated by Mr. Rogers (paragraph 6), this loss will be reduced by the Mulleks being allowed in future a share in all miscellaneous produce of the land as well as in the ordinary land revenue. Still there will remain a loss in some of the villages which will not be made up even if all the lands be brought into cultivation.

4. It would not be expedient to follow the course suggested in the Revenue Commissioner's paragraph 7, and allow the Mulleks who lose by the new settlement a larger proportion than those who gain, or to make a deduction from the proceeds of those who are the largest gainers. Such a course would certainly produce dissatisfaction.

5. The only course open appears to be to revise the maximum rates of the villages in which there is any considerable loss, and ascertain whether an increase is possible. There are 7 villages in which there is some present loss, but in 4 of these the kumal according to the new assessment is considerably in excess of the Mulleks' receipts under the old system; and as the land is brought into cultivation their receipts will be increased. Nothing is required in these cases.

Pudal.
Wanghrolee.
Wunnora.
Wussoo.

6. Of the other villages the village of Koonee is the most reduced, and the Mulleks complain, with some reason, as they will lose Rs. 500 out of Rs. 1,800. But the maximum rate of this village is fixed at Rs. 3-12-0, which is very low; and as the neighbouring village of Menpoor is at Rs. 4-8-0, there appears to be no reason why Koonee should not bear a maximum of Rs. 4-4-0 at least. It should be raised accordingly, and the loss will then amount to only about Rs. 60 on the kumal. In the same way Malwun is fixed at Rs. 4-8-0, but it may be raised to Rs. 4-12-0, the same as the next village of Ungaree Parya, and the kumal will then show a gain to the Mulleks, instead of a loss. The remaining village Ungaree Parya is already at the maximum rate, and could not be raised unless Cusba Ungaree were also raised to Rs. 5. The Governor in Council will not disturb the general maximum of the whole group as fixed by the Superintendent and Revenue Commissioner, and therefore, the Mulleks must lose on this one village, but the loss is less than Rs. 100 on the

kumal, and considering the number of villages in which the Mulleks gain, this is not of much account.

7. The Collector should express to the Babee of Balasinore the satisfaction of Government at his having acceded to the settlement which is now sanctioned for Rajwa with the privileges the Babee asks for.

Paragraph 8 of Revenue Commissioner.

8. The Revenue Commissioner's suggestions about the sunnuds are approved.

F. S. CHAPMAN,
Chief Secretary to Government.

To

The REVENUE COMMISSIONER N. D.,
The REVENUE COMMISSIONER S. D.,
Lieut.-Col. W. C. ANDERSON, Survey and Settlement Commissioner,
Major J. T. FRANCIS, Survey and Settlement Commissioner.

No. 1644.

EXTRACT from the Proceedings of the Government of Bombay, in the Revenue Department, dated 29th April 1867.

Read the following Despatch from Sir Stafford H. Northcote, Her Majesty's Principal Secretary of State for India, to His Excellency the Right Honorable the Governor in Council, Bombay, No. 17, dated 23rd March 1867.

I have considered in Council the proceedings of your Excellency in Council transmitted in your Secretary's letter No. 85, dated December 28th, 1866, on the introduction of the Revenue Survey and Assessment into the villages known as the Mullekee villages of the Thasra Talooka in the Kaira Collectorate.

2. I agree with the opinion of your Excellency in Council that the full report by Mr. Pedder, and Major Prescott's review of it, show that the great difficulties which stood in the way of a fair settlement of these villages have been most satisfactorily dealt with by

those Officers. I approve also the decision which you passed on the two points which Mr. Rogers submitted to you.

3. I shall be glad to learn that the Mulleks have actually accepted the Sunnuds which are to confirm this settlement, and which, as Mr. Rogers remarks, will be the ultimate proof that every difficulty is disposed of, and that the terms will not be disputed in future.

RESOLUTION.—Copies to be communicated to the Revenue Commissioner N. D. and Lieutenant Colonel Francis, with reference to Government Resolution No. 4002, dated 2nd November 1866; and Mr. Rogers to be requested to report on paragraph 3.

Ordered that copies of the above be forwarded to—

THE REVENUE COMMISSIONER N. D.,

Lieut. Col. J. T. FRANCIS, Survey and Settlement Commissioner.

H. E. JACOMB,
Chief Secretary to Government.

No. 3516 OF 1867.

REVENUE DEPARTMENT.

To the Honourable M. J. SHAW-STEWART,
Acting Chief Secretary to Government, Bombay.

Poona, 30*th July* 1867.

SIR,—I have the satisfaction of reporting, for the information of His Excellency in Council, that the Mulleks of the Mullekee villages in the Thasra Purgunna of the Kaira Collectorate have accepted the sunnuds offered. This will be seen from the accompanying report* from Mr.

* No. 268 dated 9th instant.

Beyts, the Acting Superintendent of the Guzerat Survey, who deserves credit for the manner in which he has brought about this desirable result.

2. With reference to the first two objections urged by the Mulleks, I beg to forward copy of a report from the Settlement Officer N. D. From this it is apparent that the objections are groundless.

3. Arrangements have been made, as appears from Mr. Beyts' letter, to subdivide the large Survey Number of the size of which the Mulleks complained.

4. With regard to paragraph 16 of Mr. Beyts' letter, arrangements will be made to set apart land specially for the purpose required so as to allow the Mulleks the privilege asked for, and at the same time to prevent the indiscriminate use of arable lands for digging earth from.

5. The fifth and sixth concessions asked for by the Mulleks are quite inadmissible. Under the settlement now agreed to, the management of the villages will be entirely in the hands of Government, and will be conducted according to the principles of the Revenue Survey. It will be for the interest of the Mulleks themselves to keep up the cultivation of the lands of the villages and maintain the well-being of their inhabitants by every means in their power, but to leave any right of interference such as that asked for in the sixth demand in their hands would have a very opposite result, in consequence of the internal jealousies at work among them. I think, however, it might be conceded to them that in taking up waste land for cultivation, a Mullek should have the preference over other people, and be allowed the privilege without the right of occupancy being put up to sale by auction, as customary.

I have the honour to be,

Sir,

Your most obedient Servant,

A. ROGERS,

Revenue Commissioner N.D.

No. 268 of 1867.

From N. B. BEYTS, Esq.,
Acting Superintendent Revenue Survey
and Assessment, Guzerat,

To A. ROGERS, Esq.,
Revenue Commissioner, N. D.

Superintendent's Office, Surat, 9th July 1867.

SIR,—I have the honour to report that the Mulleks of 26 villages in the Thasra Talooka have accepted unconditionally the sunnuds granted them by the Government of His Excellency Sir Bartle Frere, and have duly passed me a receipt for the same.

1 Ungharee Padhya.
2 Ungharee Kusbo.
3 Khurgodra.
4 Nudadra.
5 Dubhalee.
6 Palyia.
7 Palee.
8 Puddal.
9 Menpoora.
10 Buladha.
11 Koonee.
12 Rusoolpoor Pudal.
13 Malvan.
14 Mahee Etadee Vulubpoor Bhag.
15 Mahee Etadee Vadi Bhag.
16 Rustumpoora.
17 Wanghrolee.
18 Vunora.
19 Vuso.
20 Varud.
21 Jurgal.
22 Muthana.
23 Sonyia.
24 Sandhelee.
25 Suloon.
26 Sunnadra.

2. It was at first thought the Mamlutdar of Thasra would be able to make the Mulleks take the sunnuds, but on hearing a report which had circulated throughout the zillah that the Mulleks had determined to refuse taking them, and were prepared to try the issue of the case in the Civil Court, I felt bound, (although late in the season) to proceed to Dakore, a central point, and there endeavour to dissuade them from such a suicidal resolve.

3. The first day I met the Mulleks, their behaviour was very unreasonable and somewhat turbulent, imbued with a totally false idea of the object of the settlement, giving me the impression they were advised by interested outsiders who desired to keep up a state of misunderstanding.

4. They one and all said they wished to retain the Sunnuds given them by Mr. Robertson in A.D. 1820, more because they thought every new arrangement became a confession of weakness, and tended to lower their position—a position they are aware Government had recognised by a Resolution, which entitles them to be treated as Talookdars.

Government Resolution No. 1189 of the 17th July 1824, paragraphs 4 and 5.

5. I asked the Mulleks would they like to be treated as Talookdars, qualifying the question by vividly pointing out to them, and giving them many illustrations of the fact, how very soon they would fight among themselves, and be nothing more than hangers-on to Vakeels of the Civil Courts, like the beggared Talookdars of Dhundooka and Gogo before the introduction of the relief act. They said " give as any turao except oodhur jummabundy, it will ruin us we know."

6. They however appeared very decided in informing me that the only condition on which they would accept the new sunnuds would be a suspension in their favour of two or three Acts—exempting them from civil actions and giving them entire control over the ryots even to the extent of turning them out of the village if they thought necessary. The Pudal Mullek Mahomed Ameed, the very man who petitioned you when on your tour last season, acted as spokesman on this occasion.

7. Observing the Mulleks placed great confidence in Mahomed Ameed, relying on his ability to plead their cause as his father did, when he negociated the former settlement with Mr. Robertson, I arranged to call in the Pudal men the last, so that I could uninterruptedly explain to all the other Mulleks the probable effect of a persistent resistance on their part to the wishes of Government. They agreed to hear me more fully on another day and asked to go away. I at once sat down and prepared a statement which would convince them more than any argument I could use—a statement exhibiting the advantages they would gain by the new over the old settlement.

8. When the Mulleks assembled on the following day, I explained to them the financial effect on each individual's share—in 9 out of 10 cases it was proved their income would be raised. I also told them,

were Government to enforce *all* the conditions of Mr. Robertson's sunnuds, and demand of them a strict account of land they had privately alienated, they would be sorely puzzled what to do.

9. I took down all their childish objections urged on previous occasions, and made it clear to them Government would not hesitate to exercise their prerogative, and that if the Mulleks forced another settlement, the terms would in all probability be much more irksome.

10. Having thus patiently set myself to overcome their prejudices, they gave in on the 5th day, and received the sunnuds in due form in the presence of the Mamlutdar and Ameens of the district.

11. Of the various objections and demands made by the Mulleks I feel bound to refer to six. The first two they consider a great grievance, and the remaining four I think are put forth very excusably.

12. *Firstly*—When the "kothli-santh" was redeemed at 20 times its annual value, the amount in most cases was paid to parties who held the Mulleks' sanths in mortgage *only*, for various trifling sums—less than the amount of redemption. Thus the mortgagees who had no right whatever to the full amount, but only to a balance, were by procedure of the Settlement Department N. D. benefited at the expense of the Mulleks, who ought to have been paid any excess of the sum for which the sanths remained mortgaged.

13. *Secondly*—The Pudal and Ungharee Mulleks complain that their Naka rights exercised from time immemorial as "Mehwasee," are now under consideration simply as "Giras."

14. These two subjects could not of course be explained away by me—belonging as they do to a separate Department—the working of which I am very imperfectly acquainted with. I however informed them I would report the case, and if any injustice had really been done, you would see to it.

15. *Thirdly*—They wish the large Survey numbers to be divided, because the poorer class of ryots desert the village rather than be responsible for large holdings. Convinced of the truth of their statement from information derived from other sources, I promised to sub-divide the large numbers next field season, and with

this view have called upon the tullatees for a list of Numbers to be so treated.

16. *Fourthly.*—That they should have wujehlee land free of rent to construct lime kilns and to dig earth for bricks for the necessities of their own community. That the Koombhars should also be permitted to dig earth for pots and pans used by the villagers. This concession I think should be granted, especially as the Mulleks do not expect land used by potters for commercial purposes to be given rent-free.

17. The Collector of Surat has very recently recommended the same privilege for village communities in his collectorate—a measure which will be valued by the people far beyond the trifling loss to Government—valued for the interest displayed in preserving a long-established custom, very materially connected with their convenience and comfort.

18. *Fifthly.*—In case Government should consider it necessary at any future time to reduce the assessment, the Mulleks beg by virtue of their proprietary right, it should not be done without their consent.

I assured them there is not the slightest probability of such a measure ever being adopted—that on the contrary, a progressive rise may be confidently anticipated as the sequence of a settled state of things in their village. Ryots would now commence to believe they are under protection, and will be less reluctant to spend capital and exercise their skill—so much discouraged by the bhagbuttai system.

19. *Sixthly.*—That the "Madoorees" tendered by ryots in wujehlee land should be countersigned by the Mulleks, before they are acted upon in the talooka kutcherry. They wish the tullatees not to act in such cases without their knowledge, believing they can, by their personal influence, prevent land being thrown up.

In this may be observed a clinging to the idea of proprietorship. The Mulleks are exceedingly sensitive of being elbowed out of the management of their villages, and as long as their influence can be upheld consistently with the interests of Government, I think it would be just to accede to their wish.

20. These six points I beg to inform you, have not been urged as conditional to the acceptance of the sunnuds, but merely that you may feel disposed to cause an inquiry into the two first, and issue instructions on all the remaining points you may consider the Mulleks have not unreasonably set forth.

21. I also beg to inform you I made no attempt to disguise the fact that I had no power to alter a term or sentence of the sunnud I presented them.

22. So that I trust the conclusion to which I have brought the settlement so ably conceived by the late Settlement Officer, Mr. George Pedder, will meet the approval of Government.

I have the honour to be, &c.,

N. B. BEYTS,

Acting Superintendent Revenue Survey and Assessment, Guzerat.

No. 530 of 1867.

Poona, 24th July 1867.

The Settlement Officer begs to state as follows:—

Paragraph 12. In all cases where the mortgage bonds have been forthcoming, the mortgagees have been paid only the amounts of such bonds if less than the 20 years' valuation of the santh, and not the full 20 years' purchase money as stated by Mr. Beyts. The difference has in some cases been paid to the mortgaging Mulleks who could satisfactorily prove their claims to receive it; and if any Mulleks or other persons prove to the satisfaction of the Settlement Officer that they have a right to receive the difference (between the 20 years' purchase money and the amounts in the mortgage bonds) where it has not yet been paid to any one, he would gladly satisfy such claims.

In cases where the amounts in the mortgage bonds exceeded the 20 years' purchase money, or where no mortgage bonds were produced at all and the claims of the actual holders or their heirs were not disputed by the Mulleks, the full 20 years' amount was of course paid to such holders or their heirs. In this procedure the Mulleks would have no valid cause of complaint.

Paragraph 13. The Settlement of the compensation allowances of the Mehwasee Chiefs in Kaira was made generally in conformity with the instructions contained in correspondence noted in the margin, and has met with the approval both of the Revenue Commissioner and of Government (*vide* correspondence ending with the Revenue Commissioner's No. 2447 dated 7th June 1866). The settlement, far from being prejudicial to the interests of the Mulleks, is much to their advantage, inasmuch as the compensation allowances which were at any time liable to be bought up at a 10 years' valuation only, like all compensation allowances granted in lieu of abolished rights, have now, by their being treated as "Girass," been declared hereditarily continuable.

Letter from the Revenue Commissioner N. D. to the Secretary to Government, No. 754 A, dated 27th April 1865. Government Resolution on the above, No. 3590 dated 22nd August 1865.

PESTONJEE JEHANGEER,
Settlement Officer N. D.

District and Hereditary Officers.

No. 3859.

REVENUE DEPARTMENT.

Bombay Castle, 9th November 1867.

Letter from the Revenue Commissioner N. D. No. 3516, dated 30th July 1867—Reporting that the Mulleks of the 26 Mullekee villages in Thasra Pergunnah of the Kaira Collectorate have accepted the Sunnuds offered them, as will be seen from the report of the Acting Superintendent Revenue Survey, Guzerat, which he forwards, and handing up, with his own observations, a copy of a Memorandum by the Settlement Officer N. D., in regard to certain objections urged by the Mulleks.

RESOLUTION.—Mr. Beyts deserves great credit for having brought the settlement to a successful termination. The substance of the Alienation Settlement Officer's report should be explained to the Mulleks on the first convenient opportunity.

2. Government concur with the Revenue Commissioner in paragraphs 1 to 4 of his letter.

3. Regarding the 5th point, there need be no hesitation in assuring the Mulleks that the total assessment of their villages shall not be reduced without consulting them.

4. On the 6th point, Government concur with Mr. Rogers, and the concession he proposes may be made in lieu of that which they desire.

H. E. JACOMB,

For Acting Chief Secretary to Government.

To the Revenue Commissioner N. D.

PART III.

THE ASSESSMENT OF KHALSAT SENJA VILLAGES AND TALOOKAS.

No. 542 of 1862.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To J. W. HADOW, Esq.,
Collector of Kaira.

"Kaira Districts," Superintendent's Office, Camp "Bhulada," Purgunnah "Matur," 31st December 1862.

SIR,—I have the honour of submitting, for transmission to the Revenue Commissioner, N. D., with any remarks which you may think fit to pass upon them, proposals for the revision of assessment, in accordance with the principles of the Revenue Survey, in the purgunnah of Matur, in your Collectorate.

Boundaries and extent of the District.

2. This purgunnah is of an irregular oval form, its greatest breadth from east to west being about 18 miles, and its greatest length from north-east to south-west about 35. It is bounded on the north and north-west by the purgunnah of Jeytulpoor in Ahmedabad; on the west by the Saburmutty, separating it from Dholka; on the south-west and south by the territories of the Nawab of Cambay; on the south-east by the Gaekwar's district of Pitlad; on the east by Nurriad; and on the north-east by Muhoonda. It contains, as at present constituted, 98 villages, none of which are alienated, but one, Burora, being talookdaree, has not been surveyed. Of the remainder, 95 are "khalsa," and two, Khurretee and Huriala, talookdaree under attachment.

Superficial Area.

3. The superficial area of these 97 villages is 264$\frac{1}{5}$ square miles, divided by the survey as below:—

Culturable Lands.	Government.		Alienated.		Total.	
	Numbers.	Acres.	Numbers.	Acres.	Numbers.	Acres.
Dry Crop.....	..	58,223	..	62,397	..	120,620
Rice.....	..	13,354	..	7,736	..	21,990
Garden.....	..	3,309	..	4,673	..	7,982
Total....	..	74,886	..	74,806	..	149,692
Unculturable, including roads, tanks, village sites, &c.	..	18,470	..	917	..	19,389
Total....	21,124	93,356	27,383	75,723	48,507	169,079

The average size of fields is thus acres 3, and the alienated land as nearly as possible 50 per cent. of the culturable area.

Rivers.

4. The district is either bounded or intersected by 4 rivers, viz.:—1*st*, the Saburmutty, which separates it from Dholka on the west; 2*nd*, the Meswa, which partially divides it from Jeytulpoor on the north-west, and falls into the Watruk at Dedurda, a little above Kaira; 3*rd*, the Watruk, which enters it at its north-east extremity, passes through it diagonally, and after receiving the waters of the Meswa and Shedhee, and flowing past the towns of Mehmoodabad and Kaira, falls into the Saburmutty at Palla; and, 4*th*, the Shedhee, which flowing westward falls into the Watruk at Kaira. None of these rivers are navigable. Irrigation is seldom or never made from the Shedhee, as its water leaves a salt deposit which spoils the land. The water of the other three rivers is sweet and good, but, owing to the sandy and broken nature of their banks, is not every where available for irrigation.

Appearance of the country.

5. The district is generally level, or slightly undulating with only a few low sand-hills in the north-east corner. In many places it is closely hedge-bound; in others, principally where the black soil prevails, it extends in large open plains.

Climate.

6. The annual fall of rain in Kaira Kusba, in the centre of the district, on an average of 21 years from 1841 to 1861, is inches $32\frac{39}{100}$, from which it would seem that the rain-fall is lighter than in Ahmedabad, the average fall in which city, as reported in my letter on the Assessment of Duskroee, is inches $35\frac{87}{100}$. But the latter average was obtained from the returns for 8 years only, including 3 years, 1855, 1856, 1857, in which an extraordinary quantity of rain fell at Ahmedabad. In ordinary years I think there is no doubt that the fall of rain is both heavier and more equable, and consequently better for cultivation in Matur than in Duskroee, and also that the southern portion of the district, being nearer the Gulf of Cambay, gets more rain than the northern. Matur used to be considered an exceedingly unhealthy district, but has greatly improved in this respect since it was drained between 1831 and 1840. It is still, however, feverish in the rains, and very hot in the summer. The cold weather is very pleasant.

Roads.

7. There are no made roads in Matur. Of the unmade ones those in the sandy soil are exceedingly heavy in the fair season, and those in the black soil nearly impassable during the rains. I would respectfully urge the importance of constructing lines of roads, such as would remain open during ordinary weather, to enable traffic from all parts of the district to reach the railway, which crosses the purgunnah at Mehmoodabad. The lines I would, with deference, recommend, are the following:—

1*st*.—A road from Dholka, crossing the Saburmutty a little above Suheej, in the Dholka district, thence to the large village of Rurroo, crossing the Watruk between Chandna and Wasna-Boojrug to the wealthy market town of Matur, where it should divide, one branch to Kaira crossing the Shedhee by the iron bridge near Ruttonpoor, and thence to the railway station at Mehmoodabad; the other branch going eastward, through Oondhela and Duntalee, to meet the railway at Nurriad, where the important lines of proposed road from the eastern districts converge. The length of this road would be from Dholka to Matur

about 17 miles, from Matur to Mehmoodabad about 13, and from Matur to Nurriad about 13. It would connect the Ahmedabad and Gogo road, now being made, with the railway at Mehmoodabad and Nurriad, and would pass through a fertile and populous tract of country. The direct line from Dholka to Mehmoodabad would pass north of Kaira, and I believe that this route has been recommended; but I consider the above line preferable, first because the other road would pass through the middle of the Jeytulpoor rice villages watered by the Kharree, and would consequently, unless the expense of making a regular causeway was incurred, be completely impassable from June to November, and next, because the line I advocate would, at the expense of a slight detour, connect the populous towns of Kaira, Matur, and Rudoo, both with Mehmoodabad their nearest railway station, and with Dholka and the Gogo trunk road. *2nd*, I would recommend a road from Dewatuj, near Soojeetra, through Bhulada, to join the other road at Matur. The length would be about 12 miles, and it would take the traffic between Soojeetra, Cambay, Pitland, and other wealthy towns and villages in foreign territory, and Kaira, Nurriad, and Ahmedabad. These two roads would together pass through the greatest length and breadth of the district.

Soil.

8. The different kinds of soil in Matur are the same as in Duskroee (*vide* my letter on the revision of assessment in that purgunnah to the Collector of Ahmedabad, No. 128 of 1860, paragraph 10), viz: goraroo or white sandy soil, kalee bhoee or black loamy, bhatta or rich alluvial soil in river beds, and kiarda or rice land. The goraroo, of which the greater portion of the district is composed, is generally better than that in Duskroee, being less sandy. The average classification of dry-crop soils in Duskroee is consequently 11·5 against 12·8 in Matur. There is a good deal of black soil, especially in the villages along the northern bank of the Shedhee, and in a tract extending from Rudoo southward to Chanor. A great part of this tract, now almost entirely waste, might be converted into valuable rice land. The black soil in Matur is not so rich as in the Broach district, but

much of it produces valuable crops of chassea, or unirrigated wheat. The bhatta lands are not very extensive, but, particularly those in the Watruk, south of Kaira, are very valuable. There is no tract of rice land like that in the southern villages of Jeytulpoor, in Matur; but every village contains some rice land, and much of this is very fertile.

Agricultural Products.

9. The principal products of the district are much the same as those of Duskroee, already fully reported on in my report on the settlement of that district, paragraph 15. There are, however, two valuable products extensively grown in Matur, but little in Duskroee, the goraroo soil in which district is not sufficiently rich for them,—"kussoombee," or safflower, and tobacco. A good deal of cotton, of the triennial variety, is grown in goraroo soil in the villages near Mehmoodabad, but the annual cotton is scarcely grown at all in the black soil of Matur.

Irrigation.

10. A large quantity of irrigated produce is raised in Matur. Rice is chiefly watered from permanent wells, or from tanks, which are numerous, and some, particularly those at Bhulada, Traj, and Chanor, very large. Garden lands are watered from wells either permanent, or, in bhatta lands, temporary; and, near rivers, from "dhekoories" constructed in the bank.

To Superintendent of Guzerat Revenue Survey, dated 11th April 1860.

11. I may here state the mode of assessing different kinds of garden lands, which, in conformity with the letter of the Revenue Commissioner, N. D., marginally noted, I have adopted for Matur.

Vide accompanying Statement B., columns 10 to 13.

1*st*.—Bhatta lands, in which the water is always close to the surface, are to be assessed directly at garden rates, whether watered from permanent or temporary wells, or not now irrigated at all.

2nd.—Other lands, watered from permanent wells, will be first assessed at dry-crop rates, and a separate permanent water rate added (calculated according to the capacity of the well,) and which can be at once struck out in case the well falls in, or becomes salt.

3rd.—All lands capable of being irrigated from rivers, whether the "dhekoories" actually exist or not, have been first assessed at dry-crop rates, and a separate water rate added, varying with the distance of each field from the source of supply, and according to the difficulty and expense of constructing the "dhekoories." This rate can be immediately struck off in case the river should change its course.

Vide accompanying Statement B, columns 14 to 22.

12. Connected with the subject of irrigation is that of drainage. About the year 1830 it was found that not only was the district excessively unhealthy, owing to the rain water stagnating in many places, but also that during the monsoon inundations so often destroyed the crops that large remissions had continually to be given, and frequent heavy losses were making the cultivators poor. Mr. Jordan, late Deputy Collector in Ahmedabad, and then a Surveyor, was consequently directed to plan and carry out a system of drains, which work he executed with great skill, and at a very low cost, between the years 1831 and 1840. The immediate effect of this measure was not only, as has before been remarked, that the district became much healthier, but that the revenue rose considerably, remissions greatly decreased, and the cultivators began rapidly to accumulate wealth.

Drainage.

13. It is now complained that the drains are filling up, which cannot be wondered at, as it is now nearly 30 years since most of them were made. I would very strongly recommend that the whole drainage system of the district be now revised by a competent Engineer, with a view, not merely of putting the existing drains in thorough repair, but also, 1*st*, of utilising them for irrigation, and, 2*nd*, of making new ones in connection with them.

1*st*.—It is, I think, certain that if a few dams with sluice-gates were constructed in proper places in the drains, a great deal of ordinary rice land, would be improved by being made capable of producing the more valuable kinds of rice, and much new land, either waste or cultivated dry-crop, would be made into rice. It is true that, except by waste lands being brought into cultivation, this would not, after the introduction of the

Survey settlement, directly benefit the revenue, and I would therefore recommend that the cost of constructing the dams and sluice-gates should be considered an advance to the villages benefitted by them, and be recovered from them. The people, I have little doubt, would gladly agree to this.

2*nd*.—I have already mentioned that a considerable tract of black soil, now waste, especially between Limbashee and Chanor, might be converted into valuable rice land. This tract is now next to valueless, owing to the presence in the soil of what the natives call "khar," which is, I believe, sesqui-carbonate of soda, and covers the ground with a white efflorescence. This "khar," the natives say, is near Limbashee, annually increasing, and encroaching upon the cultivated lands, which it soon completely ruins. Where it comes from I cannot determine, but two facts about it are pretty clear: first, that it is very apt to appear where the rain water of the monsoon is permitted to stagnate, and dry up on the land, as is the case in the tract above mentioned; next, that if lands subject to it are drained, manured, and cultivated with care for a few years, it generally entirely disappears. I think, therefore, that in all probability, at a trifling cost, the water which now makes this tract of country valueless, might be drained from off it, and stored up in tanks for irrigation, and that in a few years we might see that which is now a barren plain standing thick with rice crops, as valuable as those of the Jeytulpoor kharree villages, and paying a heavy revenue.

Market.

14. In point of markets Matur is very fortunately situated. It contains within itself, besides several good village "bazaars," three large market towns, Kaira, Matur Cusba, and Mehmoodabad. Besides these, within a few miles of the frontier, are the following markets:—on the west Dholka; on the north Jeytulpoor and Bareja, a great rice staple; on the east Nurriad, all in British territory; on the south-east Wusso and Soojeetra; and on the south the seaport of Cambay in foreign territory. Matur has now also the inestimable advantage of the Bombay, Baroda and Central India Railway passing through it, the station being at Mehmoodabad, by means of which its surplus produce may

be exported either north to the large market of Ahmedabad, distant about 20 miles from Mehmoodabad, or southwards to Baroda, Broach, Surat, and Bombay.

Population.

15. Matur is very densely peopled, the population of the 97 villages under report having been found by the Survey to be 97,929, or 371 to the square mile. The population in the Government villages of Duskroee (exclusive of the City of Ahmedabad) and of Jeytulpoor averaged respectively 322 and 308 to the square mile. This population is entirely agricultural, and is principally composed of Coolies, although there are a great number of Koonbies, Patidars, and Rajpoots, and a good many cultivating Mussulmans. Many of the Coolies are nearly as skilful and industrious cultivators as Koonbies, possess good houses and a great deal of agricultural stock. The people in Matur generally are extremely well off, comfortably clothed and housed, and many of the Koonbies and Patidars very wealthy.

Condition of the People.

Revenue history and management.

16. I do not think it is necessary to lengthen this letter by describing in detail the various modes of revenue management which prevailed in Matur at, and for many years after, the commencement of our rule, as they do not materially differ from those which have been already described in the reports on the revision of assessment in Dholka and Duskroee. In nearly all the villages the revenue was collected either, 1*st*, on the principle of a division of produce between Government and the cultivator, either by actual partition of the grain, or by "Kultur," or estimate of the Government share while the crops were yet standing, the value of which was then levied in money; or 2*nd*, by crop or caste "begotee" rates on cultivation; or, 3*rd*, by khatabundy, under which system the cultivator paid very heavy fixed rates for a certain portion called the veta of the land comprised in his holding, and lighter rates for the remainder, the amount of these rates being determined principally by the caste of the cultivator, or by his supposed ability to pay them; or, 4*th*, by "phatochas," which differed from khatabundy in that all the lands comprised in each holding were assessed at an uniform rate; or, 5*th*,

by plough and other cesses. It may be noticed that one great object in the three modes of management last mentioned was, to assess indirectly the alienated lands, of which there is so large a proportion in Matur. In a few villages the bhagbuttai system, or caste and crop rates, still partially prevails, and in several others a large proportion of the revenue is still levied by means of plough and other cesses, which will be more particularly described in reporting my proposals for the settlement of cesses, &c., on alienated lands in Matur. Four villages which have been fully reported on by Mr. Pedder, in Nos. IV., V., VI., and VII. of the Appendix to his Report on "nurwa" and "Bhagdari" tenures, No. 11, of the 21st of March 1862, are nurwa. But into by far the greater number of villages the Collector, between the years 1840 and 1844, introduced permanent beegotee rates of assessment, on which the present revenue management is based. The original begotee of lands held hereditarily on the khatabundy tenure was, however, not altered, or only so far modified as to throw the existing assessment in the shape of a begotee on the whole area of *Government* land held in the khata, instead of unequally on the veta and other land, so that in these khatas alienated land is still frequently indirectly assessed, and the khatabundy principle was extended as far as possible by giving all substantial cultivators, who desired them, "puttas" for their lands for terms of years. But in the latter case the begotee of the lands, exclusively Government, comprised in the "puttas" was fixed by the Punches employed, solely on a consideration of the value of the soil, not with reference to any alienated lands which the khatedar might possess. In most villages, therefore, there now exist two distinct principles of assessment. Substantial hereditary cultivators mostly pay the begotee for all the lands comprised in their holdings, waste as well as cultivated, and may not resign some lands without giving up the entire holding; while lands which at the time of the revision were waste, or not permanently occupied by the better class of cultivators, are called "chuti" begotee, and the assessment levied only on the area cultivated each year. Cesses on land were at the revision, in most villages, absorbed in the begotee of Government, or quit-rent of alienated lands, as the case might be, and continued only in those villages in which the holders of alienated lands refused to consent to the commutation. You will

find, therefore, on examining the Statement which accompanies this letter, that existing rates in Matur are still more unequal than any that have yet been met with in any of the Ahmedabad districts.

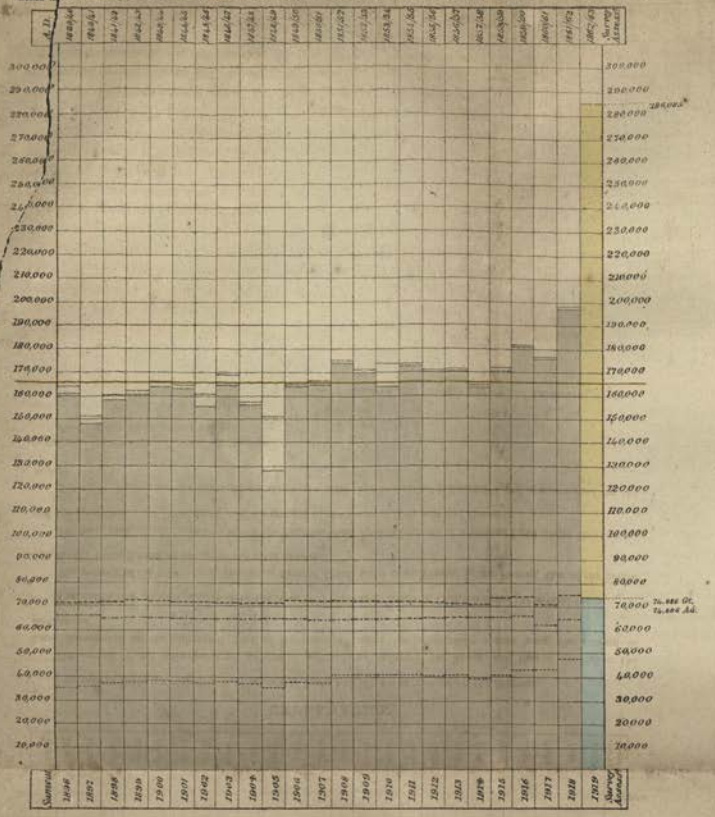
17. I will now proceed to consider the pitch of assessment which has hitherto prevailed, its effects on population and on revenue, variations in the prices of agricultural produce, and other particulars contained in the accompanying Diagram and Statement (A), from which I hope to be able to deduce satisfactory reasons for the pitch of assessment, the experimental adoption of which I am about to recommend.

Rate of increase of Population.

18. As the present Matur talooka comprises numerous villages which have been included in it since the date of the late Survey, I cannot give the population, as it was found to exist at that time, of the whole 97 villages. I hope, however, the census, as taken by the late Survey, of 70 villages, a proportion sufficient large to judge of the whole district by. In those 70 villages the population, in 1820-23, amounted to 43,271 souls; it now amounts to 64,182, an increase, in about 40 years, of 32 per cent. In "Duskroee" the increase, in the same period, was 70 per cent.; in Jeytulpoor 35 per cent. In the same villages the number of ploughs, as found by the late Survey, was 4,859; they now amount to 6,649, an increase of 26 per cent.; the increase in "Duskroee," in the same period, having been 38 per cent. In the same 70 villages the permanent wells, at the time of the late Survey, were in repair 680, out of repair 233. They now amount to in repair 944, out of repair 86, an increase on the whole of 12 per cent., and on those in repair of 27 per cent. The increase in "Duskroee" was 44 per cent. on the wells in repair, and 36 per cent. on the whole number.

19. The Diagram, it will be seen, comprises 23 years, from 1840 to 1862 inclusive. The average number of acres of Government land in cultivation, during the first five years, is 37,437, and during the last five years acres 43,890, a percentage increase of 14·7 in 23 years. In Duskroee the percentage increase of cultivation in Government lands was only 4·30 in 32 years. The proportion to the whole arable area of Government lands in Matur of the area

DIAGRAM exhibiting the extent of GOVERNMENT Land annually under Cultivation for the last 23 Years in 95 * Villages of the MATUR PURGUNNA, and its Gross and Net Assessment.



EXPLANATION.

The various items are measured by the scale of Acres and Rupees carried across the diagram.

The summit of the darker-coloured portion of each column indicates the Rental, and that of the lighter the Gross Assessment on the Cultivated Area of Government Lands, the intermediate spaces being the amount of Remissions.

The dotted lines in each column show the Area of Government Lands in Cultivation for the several years.

The summit of the blue column shows the Area of Arable Land as ascertained by the Survey, that of the yellow column the Gross Rental according to the rates proposed.

The lines thus _ _ _ _ _ carried across the diagram show Area (in Acres) of Alienated Land under Cultivation, and the lines thus - - - - - the amount of Assessment in the shape of Quit-rent and Cesses.

The thick line across the blue column shows the total Arable Area of Alienated Land as ascertained by the Survey.

* Exclusive of the 2 Villages Khureti and Hurriala, which are Talookdaree under attachment

(Signed) C. J. PRESCOTT, Captain,
Superintendent, Revenue Survey and Assessment, Guserat.

cultivated, was, last year (1861-62) 65 per cent. The average remissions during 23 years are only 1·66 per cent. of the rental of Government cultivated lands against 6 per cent. in Jeytulpoor, and 3·64 per cent. in Duskroee. The average realizations per cultivated acre of Government land in Matur, is Rs. 4-1-11 against Rs. 5-2-0 in Jeytulpoor, in which purgunnah there is a very large proportion of fertile and heavily assessed rice land, and Rs. 2-15-2 in Duskroee, a district which, except that its soil generally is decidedly inferior in fertility, may fairly be compared with Matur.

20. I have given in the Statement which accompanies the Diagram the average prices, in the Ahmedabed market, which regulates prices in all other bazaars near it of agricultural produce of 3 kinds—rice, the medium quality, wheat and bajree—corresponding with the three great divisions of soils into dry-crop, garden and rice lands. From this you will see that prices gradually declined for a series of years until 1857, since when they have risen extraordinarily, and are now more than double what they were in 1856.

21. It appears, then, that although population and agricultural stock seem to have increased less rapidly in Matur than in Duskroee, cultivation has increased in a considerably greater proportion, and that the percentage of remissions to collections is smaller in Matur; and had we census returns for about the year 1840, we should probably find that the growth of population and agricultural stock did not begin till about that year, and consequently that the rate of increase since then has been at least equal to that in Duskroee. The people are unanimous in dating the time from which the district began to grow prosperous at the period when it was drained by Mr. Jordan.

22. Looking at these facts, and at the general prosperous and comfortable condition of the cultivators, I come to the conclusion that the district generally was not over-assessed even before the railway was made and during the long period of low prices, although, owing to the extreme inequality of assessment, which I shall presently refer to, many villages were paying much more than their fair proportion of the revenue. It is true that one fact seems to show that the district was over-assessed. The proportion of alienated land to the entire

arable area is 50 per cent., but the average proportion of alienated land cultivated to the entire area cultivated is 62 per cent., a proportion, however, which is greatly reduced in the last two or three years included in the Diagram. I do not, however, think that this proves the Government land to have been over-assessed, for it is not as if all alienated lands belong to non-cultivating classes. The greater portion of these belong to cultivators, who naturally cultivate their own lands in preference, whatever the assessment of Government lands may be.

23. If, therefore, the district has hitherto not been over-assessed, it certainly could at present prices, and with the advantage of the railway, pay without difficulty an assessment 40 or 50 per cent. heavier than it now does. There are, however, several reasons which prevent my proposing so large a rate of increase as this.

1*st.*—It is, I think, excessively doubtful whether present prices will long be maintained. The principal cause of the great rise in prices of late years, is unquestionably the vast amount of treasure which, owing to a variety of causes, has been imported from England into India, and brought into circulation. But as India, in addition to the price of her imports, has annually to pay England large sums, it is obvious that the importation of treasure from England must soon cease, and prices in India fall until the equilibrium of payments is established. And as soon as the importation of treasure ceases, another cause will be always operating to lower prices, the native practice of hoarding, which annually withdraws a large quantity of coin from circulation. For these reasons, although I do not think that prices are likely to fall as low as they were in 1855, yet I do not anticipate that they will long remain at their present height.

2*nd.*—Another reason is, the extraordinary inequality of present rates, which makes Matur the most difficult district to assess satisfactorily that we have yet met with. You will see from the accompanying Statement B that the average dry-crop rate of assessment varies in different villages from Rs. 9-14-8 per acre to Rs. 1-10-6, and there are quite as startling differences

within the same village. This arises from, as I have before mentioned, the Punches, who were employed to fix the begotee rates, having been influenced in their decision rather by the skill of the cultivators, the amount of agricultural stock which they possessed, and very probably by the quantity of alienated land they held with their Government land, than by the quality of the soil. It is true that in Purantej Government permitted me to vary my rates of assessment with a reference to the agricultural skill and wealth of the cultivators in different villages. But this course, though for particular reasons advisable in Purantej, would not, I think, be admissible in a highly cultivated and populous district like Matur, and would not, indeed, meet the difficulty, as the skill and capital of the cultivators of the same village vary as much as they do between different villages. Consequently even if we do not raise the assessment at all, the payments of many cultivators and villages will be more than doubled, merely to equalize it.

3*rd*.—It must be recollected that the assessment in Dholka and Jeytulpoor, the Ahmedabad districts which border on Matur, was considerably reduced by the Survey, and that the maximum dry-crop rates in the villages of those districts which join Matur are only Rs. 1-12-0, Rs. 2-0-0, Rs. 2-4-0, and Rs. 2-8-0. I fear, therefore, that great discontent will be caused if we fix the assessment in Matur at a pitch much heavier than the present one.

24. On a consideration of all these circumstances, and with the expectation that the revenue will soon be considerably increased by the waste lands of Matur being brought into cultivation under the the Survey Settlement (which I have every reason to anticipate, having already received applications from persons desirous of taking up at Survey rates the whole of the waste lands of several villages), I have come to the conclusion that it will be best to raise the general pitch of assessment for the whole district about 10 per cent. Before proceeding to discuss the maximum rates, I propose in order to effect this, and the grouping of the villages according to the dry-crop rates,

I must briefly explain the method in which the Statement B,* containing the details of the Settlement, has been prepared.

25. In columns 4, 24, and 35 the average rates of assessment on dry-crop, rice, and garden-land, according to the present system, are given for each village. These rates have been obtained by taking the whole number of beegahs of each kind of land cultivated during ten years, converting them into acres, and dividing by the acres so obtained the amount realized during the same 10 years on account of each kind of land. The rates thus obtained, are only approximately accurate, for the following reason:—*1st.* The beegah of cultivation as shown in the tullatee's books, has always a tendency to be somewhat larger than a measured beegah, and consequently the average rate, calculated according to the measured beegah, is rather heavier than the real average rate. *2nd.* That in some villages I have been obliged to exclude cesses from the realization from which the average rate is calculated, owing to the impossibility of determining what proportion of them was incident to Government and what to alienated lands. This of course makes the average rate somewhat lighter than it really is. On the whole, however, the average rates given in the Statement are a trifle heavier than the real average rate per acre. The extraordinary differences in the average rates of different villages have been already noticed and explained. For the same reasons, *viz.* that the begotee rates were fixed with a reference rather to the position of the cultivator than to the capabilities of the soil, equal discrepancies exist, as you will see, in the average rates of differerent kinds of land in the same village, so much so that in several villages the average rice and garden rates are lower than the dry-crop.

26. The average rates thus obtained are those applied in columns 5, 25, and 36 to the area of all the numbers shown in the Survey

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* Not printed. Since this statement was prepared *Matur* has become *Mehmoodabad Talooka* and contains some villages of the old *Neriad and Moondha Talookas*. The printing therefore of this statement might cause confusion. Besides this it is very elaborate, and its printing would be very expensive. If ever required for reference it can be procured from the Secretariate or the Revenue Commissioner's office.

Registers as cultivated, which of course includes a certain proportion of waste and fallow land, and the total of these three columns in column 43, is the estimated rental of that area at present rates. As a check on this, I have entered in column 44 the average realizations, including cesses, from cultivated Government lands during 10 years, and in column 45 the collections for last year, the cesses being entered above, and the amount of the land assessment below.

27. Opposite the columns showing the late average rates, and the assessment according to them, are columns showing the maximum rates I propose (the villages being grouped according to the dry-crop rates), the average rates according to the average classification of each village, and the Survey rental of each kind of land, the total of which in column 46 shows the estimated effect of the proposed settlement. Columns 10 to 22 show the settlement of "bhatta" and "dhekooriat" lands, the method adopted for which has been explained in paragraph 11. These lands will be shown as bagayut in the Survey akar-bunds; but as their assessment, according to the late system, is generally brought to account under the head of jeyrayut, it was necessary for the comparison to enter them under that head in the Statement.

28. In column 6 the real average classification annas for dry-crop lands are given, and below them the annas corrected to allow for the reduction of rates on lands situated at a distance from the village. In districts hitherto settled, except Purantej, the rate has been lowered one anna in the rupee for lands more than $1\frac{1}{2}$ mile from the village only. Experience has convinced me that this reduction is not nearly sufficient. I have consequently, in Matur, adopted a scale by which the assessment is lowered one anna in the rupee for every $\frac{1}{2}$ mile distance from the village; and I anticipate great advantage from this measure, as a high maximum rate will thus not press unduly on the less favourably situated lands.

29. Rice lands, you will see from the Statement, have been assessed on the same principle as that which has been already adopted in the Ahmedabad districts, that of having separate rates for

soil and water. For convenience I have calculated the maximum rice water-rates, and all the maximum rates on bhatta lands, at 16 annas of classification, although both may be run up by "goons" to 24 annas. Consequently, the highest rice water-rate that can be imposed, entered in the Statement at a maximum of Rs. 4-0-0, is Rs. 6-0-0, and the highest rate for bhatta lands, entered as Rs. 9-0-0, is Rs. 13-8-0.

30. I have estimated the rental of garden lands watered from permanent wells at double the soil assessment, as the exact figures cannot be given till the bagayut settlement has been made in detail for each village. This estimate will be sufficiently near, as the maximum rate I propose is the same as that for Duskroee, Rs. 10-0-0.

31. As the variations of climate between different parts of the district are exceedingly trifling, and as I do not think it admissible to take differences in the skill or condition of the cultivators into consideration in fixing maximum rates of assessment, the only difference according to which the grouping of the villages can be regulated, is their relative accessibility with regard to market; and in determining this we must inquire, not merely what is the distance of each village from its market-town, but also whether any rivers have to be crossed on the road. For the rivers in Matur are often impassable during the monsoon, and in the fair weather the fords are so wide and deep in sand that to pass them is for a loaded cart equivalent to a journey of several miles along a road.

32. A glance at the accompanying Map will show you that the group of villages most favourably situated with respect to markets are those south of the Watruk, from Mokuwa on the north to Lowal on the south, and Méluj on the south-west. These villages lie in an irregular triangle between Memoodabad, Kaira, Matur, Bussoo, and Nuriad, and are none of them more than three or four miles distant from one or other of these markets, and have no rivers to cross to get to them. Unfortunately for our settlement the villages which are now most favourably situated of all, those between Kaira and Railway, are just those which are most lightly assessed under the present system. The next best class of villages are those which lie north and

west of the "Watruk," and which, though near the markets, are separated from them by that river; and the villages situated worst with respect to markets, are those to the south of the district.

33. I have accordingly divided all the villages of the district into four groups according to the maximum dry-crop rates. The 1st (tinted *white* on the map*) contains the three kusba towns only—Matur, Kaira, and Mehmoodabad, the maximum rate I propose for which is Rs. 4-12-0. The 2nd (tinted *blue*) contains 41 villages, composing the group east of the Watruk above mentioned, except Rudoo, which, although it lies west of the Watruk, I have raised a class, as it contains a good bazar. The maximum rate for this class is Rs. 4-8-0. The 3rd class (tinted *red*) contains 31 villages, being those west of the Watruk (except Rudoo, and Koona, a village in the extreme north, which I have lowered a class on account of the poverty of its inhabitants, who are all Coolies); and a few villages lying immediately south of those, is the 2nd class. I have also placed in this class Dewatej, which is close to the market-town of Soojitra, and a group of five villages, lying to the extreme south and separated from the rest of the district, which are near the sea-port town of Cambay, and from being so near the sea are said to have a heavier rain-fall than more northern villages. This class is assessed at a maximum of Rs. 4-4-0. The 4th class (tinted *green*), assessed at a maximum of Rs. 4-0-0, comprises the remaining 21 villages of the district.

34. The maximum rice water-rates I propose (calculated at 16 annas) vary from Rs. 4-0-0 to Rs. 2-8-0, according to the position of the rice beds of each village with reference to the supply of water. Considering how much heavier the rice-soil rate will be in Matur than in Jeytulpoor, this water-rate will, I am convinced, be quite heavy enough. The maximum rate for "bhatta" lands (also at 16 annas) is Rs. 8-0-0, except in the three kusba towns, in which I have proposed a rate of Rs. 9-0-0, and in Hurriala, the bhatta lands of which adjoin those of Kaira, and which will consequently be assessed

* *N.B.*—Not tinted in the map now printed.

at Rs. 8-8-0. For the "dhekooriat," or river-watered lands, I have proposed an uniform maximum water-rate of Rs. 2-0-0, which will produce quite as much as the old fluctuating rate on the "koss," and have the advantage of being permanent.

35. The following are the results of the proposed settlement:—

	Average Assessment.	Total Assessment.
	Rs. a. p.	Rs.
Average proposed Assessment per acre on the cultivated area, as ascertained by the Survey	3 15 10	2,32,122
Average Assessment by present rates on the same area	3 15 6	2,30,227
Average Assessment by present rates, on area cultivated in Sumvut 1918, including cesses	4 2 4	2,02,100
It must be remembered that a portion of the cesses, which altogether amount to Rs. 8,720, will be commuted into quit-rents on alienated lands.		
Average amount by present rates on the average area cultivated during 10 years	4 1 5	1,75,388

36. It may be interesting to compare the maximum dry-crop rates here proposed for Matur, and their anticipated effect, with those adopted for the purgunnahs hitherto settled in Ahmedabad—

	Maximum Dry-crop rates.	Percentage reduction caused by the Settlement.	Percentage Increase caused by the Settlement.
	Rs.		
Dholka.....	2 4 to 1 0	42·	
Dhundooka	2 8 to 1 0	25·	
Jeytulpoor	2 12 to 2 0	14·	
Veerumgaum	2 0 to 1 0	19·	
Duskroee	3 12 to 2 8	7·	
Purantej	2 0 to 1 0	....	1·50
Matur	4 12 to 4 0	....	10 about.

37. The measurement and classification of these villages was carried on as shown below :—

[*Statement*

STATEMENT showing the result of Measuring operations

Working season.	By whom superintended.	Name of Talooka.	Amount of Measurements executed.					
			Villages.	Fields.	Trapezia and Triangles "waslas"	Arable Acres.	Khurab Acres.	Total Acres.
1	2	3	4	5	6	7	8	9
1856-57 to 1859-60.	Messrs. Baker and Jordan.	Matur.	97	48,573	..	1,49,286	9,441	1,58,727

STATEMENT showing the result of Classification

Working season.	By whom superintended.	Name of Talooka.	Number of Villages, Fields and Acres Classified.				
			Villages.	Fields.	Arable Acres.	Unarable Acres.	Total Acres.
1	2	3	4	5	6	7	8
1858-59 to 1861-62.	Messrs. Beyts and H. Bulkley.	Matur.	97	48,573	1,49,286	9,441	1,58,727

in the 97 villages of the Matur Purgunnah.

NUMBER OF VILLAGES, FIELDS, AND ACRES SUBMITTED TO TEST.

Villages.	By European Officers.			By Native Testers.			Total.		
	Fields.	Acres.	Average difference between original Measurement and Test per cent.	Fields.	Acres.	Average difference between original Measurement and Test per cent.	Fields.	Acres.	Average difference between original Measurement and Test per cent.
10	11	12	13	14	15	16	17	18	19
			Acre.			Acre.			Acre.
97	3,649	9,675	$\frac{30}{40}$	208	651	54	3,857	10,326	$\frac{28}{40}$

in the 97 villages of the Matur Purgunnah.

NUMBER OF VILLAGES, FIELDS, AND ACRES SUBMITTED TO TEST.

Villages.	By European Officers.					By Native Testers.					Total.				
	Fields.		Acres.	Difference between original and test classification per field.		Fields.		Acres.	Difference per field between original and test classification.		Fields.		Acres.	Average difference per field between original and test classification.	
	Classification of soil.	Classification of water.		Soil.	Water.	Classification of soil.	Classification of water.		Soil.	Water.	Classification of soil.	Classification of water.		Soil.	Water.
9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
				Pies.	Pies.				Pies.	Pies.				Pies.	Pies.
96	4,182	821	13,482	$4\frac{1}{2}$	$5\frac{1}{2}$	2·73	45	470	$2\frac{1}{2}$	$5\frac{3}{4}$	4,455	866	13,952	$4\frac{1}{2}$	$5\frac{1}{2}$

38. The general accuracy of the work and the test to establish the

STATEMENT showing the accuracy by Test of

Season.	By whom superintended.	Name of Talooka measured.	Total number of Fields tested.	Number of Fields		
				1 per cent.	2 per cent.	3 per cent.
1	2	3	4	5	6	7
1856-57 to 1859-60.	Messrs. Baker and Jordan.	Matur.	3,857	1,988	1,320	287

STATEMENT showing the accuracy by test of Classification

Season.	By whom superintended.	Name of Talooka classified.	Number of Fields submitted to test.		Number of Fields					
					Rs. a. p. 0 0 0		Rs. a. p. 0 0 1 to 0 0 6		Rs. a. p. 0 0 7 to 0 1 0	
			Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11
1858-59 to 1861-62.	Messrs. Beyts and H. Bulkley.	Matur.	4,455	866	2,577	519	804	48	767	117

same for both operations is set forth in the Statements given below :—

Measurements in the 97 villages of the Matur Purgunnah.

in which the Difference between Original and Test Measurement did not exceed

4 per cent.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent. and upwards.
8	9	10	11	12	13	14
109	68	34	16	7	6	22

in the 97 villages of the Matur Purgunnah.

in which the Difference between Original and Test Classification was

Rs. a. p. 0 1 1 to 0 1 6		Rs. a. p. 0 1 7 to 0 2 0		Rs. a. p. 0 2 1 to 0 2 6		Rs. a. p. 0 2 7 to 3 0 0		Rs. a. p. 0 3 1 to 0 3 6		Rs. a. p. 0 3 7 and upwards.	
Soil.	Water.	Soi.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
12	13	14	15	16	17	18	19	20	21	22	23
68	146	223	9	6	1	5	21	5	5	..	..

39. By these Statements it is proved that the work has been performed with great care and precision. The measurement is peculiarly accurate, and reflects great credit on the late Mr. Baker and Mr. Jordan, the error being only $\frac{28}{40}$ of an acre per cent.

40. The classification has been thoroughly well done under the supervision of Mr. Beyts, the average error found being $4\frac{1}{2}$ pies on the soil and on the water not quite $5\frac{1}{2}$ pies per field.

41. Both operations will, I trust, appear sufficiently accurate to afford sound and satisfactory basis for the proposed assessment.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

STATEMENT showing the RENTAL, COLLECTIONS, *and* REMISSIONS *on Government and Alienated land in the Matar Purgunnah of the Kaira Zillah, from the year Sumvat* 1896 *to* 1918.

Year.		Acres in Cultivation of Government Land.	Acres of Alienated Land.	Rental on Government Land.	Collections on Government Land.	Remissions on Government Land.	Collection on Alienated Land.	Rate per acre on Government Land.	Realizations per acre on Government Land.	Remarks.		
Sumvat.	A.D.									Prices of Grain.		
										Rice.	Wheat.	Bajree.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	*M. s. t.*	*M. s. t.*	*M. s. t.*
1896	1840	35,512·2	66,053·34	1,64,482 10 9	1,61,640 15 4	2,841 11 5	71,418 4 7	4 10 1	4 8 10	0 18 60	0 21 0	0 27 40
1897	1841	35,786·20	66,068·4	4,51,156 3 5	1,48,191 9 10	2,964 9 7	71,881 8 7	4 3 7	4 2 3	0 21 0	0 21 20	0 31 5
1898	1842	37,815·2	65,823·2	1,60,157 13 1	1,58,242 3 10	1,915 9 3	73,269 2 4	4 3 9	4 2 11	0 22 60	0 22 40	0 28 50
1899	1843	38,561·36	66,869·33	1,63,222 15 1	1,61,406 6 7	1,816 8 6	74,793 13 2	4 3 9	4 3 0	0 24 20	0 30 20	0 35 25
1900	1844	39·510·2	66,886·18	1,67,000 5 7	1,64,197 7 4	2,802 14 3	74,548 12 4	4 3 8	4 2 6	0 30 40	0 29 60	0 34 35
1901	1845	39·174·1	66,865·32	1,65,806 11 6	1,64,218 10 1	1,588 1 5	73,603 6 6	4 3 9	4 3 1	0 30 20	0 22 10	0 32 22
1902	1846	37,923·16	66,884·15	1,61,137 1 11	1,56,802 15 0	4,334 2 11	73,203 7 1	4 4 0	4 2 2	0 26 5	0 21 27	0 27 59
1903	1847	39,916·8	66,853·18	1,69,527 6 4	1,65,790 0 7	3,737 5 9	73,243 1 7	4 3 11	4 2 5	0 33 29	0 21 58	0 29 21
1904	1848	37,781·35	66,779·18	1,58,093 5 0	1,57,134 15 6	958 5 6	74,107 5 7	4 2 11	4 2 7	0 0 0	0 23 5	0 33 65
1905	1849	36,278·8	66,722·15	1,52,332 1 9	1,28,828 14 9	23,503 3 0	73,514 7 9	4 3 2	3 8 10	0 25 15	0 19 48½	0 28 33¼
1906	1850	39,126·28	66,722·4	1,65,292 8 1	1,64,424 15 6	867 8 7	74,463 12 2	4 3 7	4 3 3	0 26 26¾	0 20 73¼	0 25 60
1907	1851	39,563·19	66,654·9	1,66,734 8 2	1,64,577 12 3	2,156 11 11	73,233 15 1	4 3 5	4 2 7	0 28 68	0 28 38½	0 33 58½

Year. Sumvut.	Year. A.D.	Acres in Cultivation of Government Land.	Acres of Alienated Land.	Rental on Government Land.	Collections on Government Land.	Remissions on Government Land.	Collection on Alienated Land.	Rate per acre on Government Land.	Realizations per acre on Government Land.	Remarks. Prices of Grain.		
										Rice.	Wheat.	Bajree.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.
1908	1852	41,952·39	66,611·10	1,75,384 13 10	1,74,723 2 9	661 11 1	73,277 4 6	4 2 10	4 2 8	0 31 16½	0 26 50	0 32 9¼
1909	1853	41,346·27	63,580·34	1,71,625 4 8	1,71,312 15 4	312 5 4	74,203 6 9	4 2 5	4 2 4	0 34 50¾	0 27 78	0 32 57½
1910	1854	41,724·37	66,533·39	1,74,893 1 1	1,64,520 12 3	10,372 4 10	73,830 11 4	4 3 1	3 15 1	0 34 60	0 28 50	0 32 70
1911	1855	41,703·9	66,463·1	1,74,102 9 4	1,73,763 6 5	339 2 11	74,086 15 10	4 2 10	4 2 8	0 37 18	0 26 29	0 32 19
1912	1856	41,039·24	66,398·39	1,70,646 13 5	1,70,077 10 0	569 3 5	73,615 15 4	4 2 6	4 2 4	0 39 20	0 26 5	0 35 76
1913	1857	41,384·20	66,282·9	1,70,944 14 11	1,70,743 12 4	201 2 7	72,635 14 9	4 2 1	4 2 0	0 37 33	0 21 65	0 27 75
1914	1858	39,677·3	66,195·16	1,64,518 1 9	1,64,158 13 7	359 4 2	71,909 8 4	4 2 4	4 2 2	0 28 53	0 23 76	0 24 19
1915	1859	42,039·10	66,165·19	1,72,247 6 1	1,70,827 7 1	1,419 15 0	73,557 3 7	4 1 7	4 1 0	0 22 31	0 20 21	0 23 55
1916	1860	44,274·9	66,248·17	1,81,308 3 11	1,81,206 13 7	101 6 4	74,945 0 7	4 1 6	4 1 6	0 22 0	0 16 0	0 22 0
1917	1861	44,745·2	62,902·14	1,76,684 4 2	1,76,563 1 7	121 2 7	71,318 12 11	3 15 2	3 15 2	0 24 0	0 15 0	0 20 0
1918	1862	48,716·23	65,989·33	1,98,153 1 5	1,97,682 9 6	470 7 11	75,565 1 3	4 1 1	4 0 11	0 22 40	0 15 0	0 20 0
		9,25,553·20	15,25,551·33	38,75,392 5 3	38,11,037 7 0	64,354 14 3	16,90,226 15 11	4 3 0	4 1 11			

C. J. PRESCOTT, Captain,
Superintendent Revenue Survey and Assessment, Guzerat.

Report No. 542 of 1862, dated 31st December, Camp Bhullada, from the Superintendent Revenue Survey and Assessment, submitting proposals for the revision of assessment, in accordance with the principles of the Revenue Survey, in the purgunnah of Matur.

No. 77 OF 1863.

Kaira, Collector's Camp,
Mehmoodabad, 23rd January 1863.

1. Revenue Survey Map of Matur Talooka.
2. Diagram exhibiting the extent of Government land annually under cultivation for 23 years in ditto.
3. Statement of the Rental, Collections and Remissions on Government and alienated land in ditto, from Sumvut 1896 to Sumvut 1918.
4. Matur Settlement Statement.

Submitted with accompaniments as per margin, in original, for the consideration and orders of the Revenue Commissioner, N. D.

Paragraph 3. Superficial area of the district.

1. The 97 villages (viz. 95 Government and 2 talookdaree "under attachment" *) which have been surveyed, and into which the Superintendent proposes to introduce this season the revised assessment, contain 169,079 acres, of which 93,356 acres are Government and the remainder alienated. Of the former 74,886 acres and of the latter 74,806 acres (close upon 50 per cent.) are culturable; between $\frac{1}{4}$th and $\frac{1}{5}$th of the Government culturable land being rice and garden in the proportion of $\frac{3}{4}$ths of the former to $\frac{1}{4}$th of the latter.

Paragraph 7. Roads.

2. It will be seen that the Superintendent recommends the following lines of new roads as the best adapted, in his opinion, to meet the requirements of the district:—

1*st.*—A road from Dholka to Matur with 2 branches, one to Kaira and Mehmoodabad, and the other to Neriad, to meet the railway.

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* These villages have been declared khalsa under Government Resolution No. 2328, dated 2nd July 1858.

2*nd*.—from Dewatej, near Soojeetra, (a Guicowar village on the Cambay road) to join the Dholka and Matur road.

3. The Collector is unable to concur in the opinion Captain Prescott expresses as to the line from Dholka, which he recommends, being preferable to the one which the Collector proposed, now a year since, which was approved by Government and has been ordered to be commenced by the Public Works Department. This line, as far as *Wasna* (Boojruk) near Matur, is nearly the same as that recommended by the Superintendent Revenue Survey. It is to be continued thence to the River Watruk, which is to be crossed by a bridge north of Kaira and within a few hundred yards of the Balla Peer Gate, and so on in nearly a straight line to Mehmoodabad, the terminus being opposite to the station.

4. The Superintendent is mistaken in supposing that this line passes through the centre of the Jeytulpoor rice villages. It might, however, be desirable to connect those villages with the line, by a cleared road made as straight as practicable, to join somewhere between Kaira and Mehmoodabad.

5. There might also be a branch road of the same description from Matur, connecting this town and that part of the district with the Mehmoodabad road, either at Kaira, or passing through the camp and joining it about half way. The present bridge over the Seree might, according to the line of junction road determined upon, be kept where it is, or its position moved lower down the river, either to the confluence of the Seree and Watruk or some place between this and its present site. The railway being now open all the way from Bulsar to Ahmedabad, the Cambay and Baroda roads are not likely to be much used either for merchandise or traffic.

6. If it should be found that the Matur traffic would go, in preference, to Neriad, a road connecting the two towns might be cleared to facilitate intercommunication. Considering the more immediate wants of the Kaira districts in the way of feeders to the railway stations, it would not be possible for some time at least, even if it were found to be necessary, to undertake more than what is above proposed as regards these junction roads.

7. In these paragraphs the different kinds of soil (paragraph 8, and products paragraph 9) are described. The kinds of soil are described as being of much the same nature as in the Duskroee district, but generally superior in fertility, particularly the "goraroo,"* of which the greater portion of the lands of the district are comprised; and as regards the products, besides the ordinary ones common to both, the more valuable crops of safflower and tobacco are grown on the superior goraroo lands in several of the Matur villages. There is also much land cultivated with "chassia," or unirrigated wheat, in parts of the district to the south of Kaira.

Paragraphs 8 and 9. Soil and agricultural products.

8. The extent of cultivation by irrigation and the modes and descriptions of irrigation resorted to are described in this paragraph. If the natural means which appear to be available for the purpose of irrigation in this district, in the shape of rivers, tanks, &c., were turned to proper account, this valuable kind of cultivation might, the Collector believes, be considerably extended.

Paragraph 10. Irrigation and mode of assessing garden and bhatta lands.

9. The Collector sees no objection to the plan of water rates proposed by the Superintendent in paragraph 11. It appears to be in every respect the best adapted to the kind of cultivation, the only one likely to answer in the end; and while it is fair to the cultivators, it will benefit and protect the revenue.

10. The mode of assessing garden lands is, Captain Prescott states, in accordance with the instructions contained in the Revenue Commissioner's letter dated 11th April 1860. The bhatta lands, for the reason given, are to be assessed directly at garden rates; lands watered from permanent wells and other lands on which garden products requiring irrigation are grown, the water for which is usually obtained from rivers by means of channels and "dhekoories," are to be assessed at the dry-crop rates with separate water rates added, the water rates for the former being calculated according to the capacity of the well, and for the latter according to the distance of each

* Common dry-crop soil.

field from the source of supply and the expense of constructing the well.

11. The advantage, as regards these lands, of having the water rates separate is manifest. The site selected for the "dhekoorie" is generally the bank of the river and as near the edge as possible, and the time it may last, or continue to be of use, depends in a great measure on the duration of the portion of the bank on which it stands or has been excavated. Portions of these banks, particularly those of the Watruk, are constantly falling in during the floods, and the course or channel of the river is constantly shifting.

12. The bhatta lands referred to, are not, it appears, those situated in or immediately bordering on the beds of rivers and subject annually to inundations, and thus to being washed away during the floods, but lands which at one time formed or adjoined the beds of rivers, the soil of which is a rich loam, forming after the rains into dry cakes. They are extremely fertile and valuable, and being no longer subject to inundation, the cultivation is not precarious, as is the case with the other bhatta lands.

13. The important subject of drainage is noticed in paragraphs 12 and 13. There can be no question as to the immense benefit both to the revenue and in a sanitary point of view that attended the measures which appear to have been so skilfully and successfully carried out by Mr. Jordan, as described by Captain Prescott. The district is, however, still considered very unhealthy, owing chiefly to the bad quality of the drinking water.

14. The Collector would beg strongly to recommend Captain Prescott's proposal that the drains, which it is complained are now filling up, be put into thorough repair, and, further, that they be inspected by some experienced officer of the Public Works Department, in view to their being utilized for irrigation, and new ones made if required. To what extent these improvements are practicable, and in what degree they are likely to prove remunerative, could only be properly ascertained by an officer of experience in inquiries of this nature, to be specially deputed for the purpose of examining the localities and reporting on the requirements. The subject is unques-

tionably an important one, and well deserves the consideration of higher authority.

15. As regards the tract of land noticed in this paragraph as at present a barren waste, the Collector, who has been over nearly the whole of it, much doubts whether any benefit would result from any attempt made to reclaim or improve it. It forms, the Collector believes, a portion of an extensive salt marsh, now nearly dried up in the fair season, but during the rains a dismal swamp which was originally covered by the sea or under sea water during the high spring tides, and which extended up to, or nearly up to, the Null and the lesser Runn.

16. The soil of this tract appears to be thoroughly impregnated with a kind of salt termed by the natives "khar," which, as soon as the ground dries, finds its way to the surface, and covers it in patches with—what Captain Prescott describes—a "white efflorescence," presenting an appearance, in parts, of ground covered with hoar-frost or a sprinkling of snow. There can be no doubt of the tendency of the "khar" to encroach on the adjoining lands, and it might prove advantageous to adopt measures to prevent *this* at least, if it be not considered advisable to try the experiment of reclaiming a portion.

17. The markets are noticed in paragraph 14. However favourably situated in this respect the district may be, the Collector thinks it cannot bear comparison with either Dholka, or Jeytulpoor, or Duskroee. The towns of Matur, Kaira, and Mehmoodabad are not, the Collector believes, considered to be of much importance as market towns, except for the local consumption of the inhabitants.

18. It will be seen from paragraph 15 that the population (probably of the villages only is meant) is stated to be entirely agricultural, composed chiefly of Coolies, among whom are to be found many as industrious and skilful agriculturists as among the Koonbies. Considering how lawless and good-for-nothing a class of people the Coolies long had the character of being under the former Government and under the British rule, it is satisfactory to find that there has been such a reform in their habits, and that abandoning the profession of robbers, they have taken steadily to agriculture as the means of earning an honest livelihood.

19. In paragraphs 17 to 24 the Superintendent considers the pitch of the assessment which has hitherto prevailed, its effects on the population and revenue, the prices of agricultural products, and other particulars contained in the Diagram and Statement A.

20. The statistical information given in paragraph 18, as regards the present population, the ploughs, the number of wells in use, compared with the information on the records of the old Survey for the same number of villages, might, taking into consideration at the same time the apparent steady extension of cultivation, justify the conclusion that the condition of the Matur villages has considerably improved, but that this improvement has been such as to form a safe basis for the belief that it has been owing entirely to the low pitch of assessment, and that, therefcre, looking at the better circumstances of the cultivators and the high prices of the ordinary products, the opening of the railway and other facts, the assessment should be raised, the Collector does not consider by any means clear.

21. The fact that, with the improved condition of the villages, cultivation has, according to the accounts, steadily, though not very rapidly, extended during the last 23 years, while the revenue has been realized without its having been found necessary to grant remissions to any amount to speak of in any year, is no doubt evidence entitled to weight in favour of a light assessment, but the Collector does not consider that it is proof of the district having been *under-assessed*.

22. The very object of a revised assessment, such as it is proposed to introduce into the Matur district, is to better the condition of the cultivators by lightening their burdens when experience has shown that they have pressed heavily upon them, to give a stimulus to the extension of cultivation where there is much waste land capable of being brought under the plough, and to allow of the revenue being realized, in bad as well as in good seasons, without granting remissions. Whether these objects are likely to be attained by raising the assessment in a district the population of which is composed chiefly of Coolies, and the assessment of which has been pronounced by officers of experience, who have been in charge of the Collectorate, to be heavy, and so heavy that were it not for the existence of

the alienated lands the revenue never could have been realized, is a matter for the consideration of higher authority.

23. Further, it may be remarked that we have no proof that the apparent spread of cultivation within the last few years has not to a considerable extent been, *in reality*, concealed cultivation that has been going on for years and brought to account, year by year, as the time approached for the introduction of the Revenue Survey operations when such extensive frauds might be exposed. Another consideration is the existence of the "*Asra*" beegahs, which may be pronounced the "bête noir" of the Revenue Survey; being such, as regards its area, as to make all close and safe calculations founded thereon extremely difficult and uncertain.

24. As regards the population, it certainly would appear to have increased considerably since the last census was taken for the 70 villages, but not to the same extent as in the adjoining district of Jeytulpoor. Whether the increase of population has operated and will continue to operate favourably, or the reverse, on the condition of the cultivators, would, the Collector conceives, depend upon the extent of culturable waste land that was and is now available and the means of the cultivators of adding to their holdings.

25. From the Diagram (comprising 23 years from 1840 to 1863 inclusive), which is noticed in paragraph 19, it might be inferred that the assessment of the villages, to which it refers, cannot be so high as to call for any reduction in the revision. On the contrary, from the fact pointed out that the cultivation has extended in a far greater proportion than in the Duskroee district, while the remissions have been much less, it might be inferred that the assessment would bear being raised; but when we consider how errors will creep into the best calculations even when the data are far more reliable than the Superintendent has been able

NOTE—
1. 14·7 percentage in 23 years in Matur against 4·30 in 32 years in Duskroee.
2. Average remissions for the same period, being 1·66 per cent. of the rental of Government cultivated lands against 6 per cent. in Jeytulpoor and 3·64 per cent. in Duskroee.
3. Average realization per cultivated acre of Government land, being in Matur Rs. 4-1-11 against Rs. 5-2-0 in Jeytulpoor and Rs. 2-15-0 in Duskroee.

to obtain, that the measurements on which the calculations are mainly based are what is termed "Asra beegahs," that a deal of concealed cultivation which formerly existed has no doubt been brought to account year by year, that the cultivable alienated land equals the Government, and that little of it is waste, and that the present high prices may not be long maintained, sufficient ground, the Collector would respectfully submit, exists for questioning the expediency of raising the pitch of assessment.

Paragraphs 20 and 21. Average prices in the Ahmedabad market.

26. According to the statement referred to in these paragraphs, the average prices for wheat, rice, and bajree in the Ahmedabad market have doubled since 1856. The question of the probability of a continuance of these high prices is a matter of opinion. The Collector is unable to perceive the ground for assuming that the prices will continue, and is inclined to think they will not be long maintained at the present rates.

27. The Collector is unable to arrive at the same conclusion that the Superintendent has come to (paragraph 22) as regards the pitch of the present assessment. It will be observed that the Superintendent admits that the fact of the large proportion of alienated land under cultivation, viz. 62 per cent., compared with the Government cultivated land, tends to show that the district has been over-assessed, and the Collector finds that this fact has been repeatedly noticed by some of his predecessors in their jummabundy and other reports in writing on the subject of the general assessment in the collectorate. The fact may not in itself amount to proof of over-assessment, but it may, the Collector thinks, be taken as evidence against under-assessment.

28. The Superintendent himself is doubtful on the point, and explains (paragraph 23) how the great rise in prices may, in his opinion, be accounted for in a great measure. The uncertainty as to the present high prices being long maintained and the other reasons urged for not raising the assessment 40 or 50 per cent. are, in the Collector's opinion, conclusive. It remains to be decided whether sufficient ground for raising the assessment at all has been shown.

29. The Superintendent adhering to his opinion that the district has been under-assessed, and "with the expectation that the revenue will soon be considerably increased by the waste lands being brought under cultivation under the Survey Settlement" (*vide* paragraph 24), proposes to raise the general pitch of the assessment for the whole district about 10 per cent.

NOTE.—The proportion of the waste arable area of Government land to the cultivated Government land in 1861-62 will be found to be 35 per cent.

30. Paragraphs 25 to 29 are explanatory of the method in which the Statement B, containing the details of the Settlement, has been prepared, and of the figures in the different columns. The average rates of assessment according to the present system, obtained by the process described, are, it will be observed, considered by the Superintendent to be only approximately accurate. On the whole they are a trifle heavier than the real average rate per acre. The estimated effect of the proposed settlement is shown in column 46 to be, for Government lands entered in the Registers as cultivated, Rs. 2,42,122-8, the estimated rental of the waste Government lands Rs. 53,963, and the total estimated rental, or Survey Kumal, Rs. 2,86,085-8. According to existing rates the estimated rental of the area shown as cultivated in the Registers is Rs. 2,30,226-12.

31. It will be seen from paragraph 28 that it is proposed to lower the assessment for lands distant from the village according to a scale of one anna in a rupee for every ½ mile of distance from the village. The effect of this will be to modify the pressure of the high maximum rates on the more distant or less favourably situated lands as shown by the corrected annas below the real classification annas in column 6, the corrections being necessary to allow for the proposed reduction of rates.

32. It will be seen (paragraph 36) that the maximum dry-crop rates proposed for Matur are from Rs. 4-12-0 to Rs. 4-0-0. The highest in the Ahmedabad districts are those in Duskroee, and these are from Rs. 3-12 to Rs. 2-8, the reduction being 10 per cent., while in Matur the increase is 10 per cent. In Jeytulpoor, which adjoins Matur, the maximum rates are from Rs. 2-12 to Rs. 2, and in

Dholka, which is separated by the Saburmutty River, they are from Rs. 2-4 to 1 Rupee.

33. The average proposed assessment per acre on the cultivated area as ascertained by the Survey is (*vide* paragraph 35) Rs. 3-15-10, while the average amount by present rates on the average area cultivated during 10 years is Rs. 4-1-6.

34. The maximum rice water rates for lands watered from wells (pucka) and tanks proposed, vary from Rs. 4 to Rs. 2-8-0 according to the position of the rice beds of each village with reference to the supply of water (*vide* paragraph 34), and for bhatta lands Rs. 8, except in the 3 kusba towns in which a rate of Rs. 9 is proposed, and in the village of Hurriala, which is situated on the river opposite to Kaira, Rs. 8-8-0. For the "dheekooriet," or river-watered lands, an uniform maximum water rate of Rs. 2 is proposed.

35. It will be seen from the explanation given in paragraph 29, that the 16 anna classification, according to which the maximum rice water and bhatta lands rates are calculated, may be summed up to 24 annas, and that, consequently, the highest rice water rate that can be imposed is Rs. 6, and the highest rate for bhatta lands Rs. 13-8-0.

36. The paragraph above referred to not being very clear, the Collector, in the absence of the Superintendent Revenue Survey, referred to the Settlement Officer, and Mr. Pedder in his reply further explained that the classification of rice water rates when it is very good indeed, *e.g.*, when two crops a year can be raised, may be summed up to 24 annas, and similarly the classification of bhatta lands when both the soil and the water supply are very superior, but that ordinarily the maximum classification is 16 annas, and that all the rates have been calculated at this, in order to make a set of tables for calculation available for all rates.

37. In paragraphs 31 to 33 the Superintendent explains the circumstances the consideration of which has regulated the grouping of villages.

NOTE.—
1st Class 3 kusba towns.
2nd ditto the group of villages east of the Watruk.

3rd Class the group west of the Watruk (except Ruroo and Koona, a village to the extreme north) and a few villages lying south of them in the 2nd Class; also Dewatej and a group of 5 villages lying to the extreme south.

4th ditto the remaining 21 villages of the district.

The villages, it will be seen are divided into four classified groups, *according to the maximum dry-crop rates* and only distinguished in the Map which accompanies the report by different colours. The villages most favourably situated with respect to markets are considered to be those south of the Watruk, from Mokuwa on the north to Luwal on the south, and Meluj on the south-west, and the next best class of villages are those which lie north and west of the Watruk. The maximum dry-crop rates in the different groups will be seen to be as follows:—

	Rs.	a.
1st Class.....	4	12
2nd ditto	4	8
3rd ditto	4	4
4th ditto	4	0

38. As regards the rates proposed for rice and garden lands, the Collector considers them to be fair upon the whole. Those for the rice lands, which are inferior to the rice lands in Jeytulpoor, while the culture is, if any thing, more precarious and quite as expensive, are perhaps somewhat heavy. He is not, however, convinced of the fairness of the maximum dry-crop rates, and is not of opinion that sufficient ground has been shown for raising the present rates at all. The Collector does not consider that a valid reason for keeping high rates up is to be found in the present state of prices.

39. The reasons urged by the Superintendent appear to be the apparent general improvement in the condition of the cultivators, the increase of population and agricultural stock, the greater number of wells found to be in use, the extension of cultivation notwithstanding the low prices that ruled prior to 1857, the superior quality of the dry-crop soil in Matur compared with that in the Duskroee district, the more valuable products grown on the better kinds of this land, viz. safflower and tobacco, and the advantage in prospective

of the railway as a means of exporting the surplus grain and other products.

40. The Collector has already expressed his opinion as to the probability of the present high prices being long maintained, and of the different reasons urged by the Superintendent for raising the rates of assessment. As regards the railway, the Collector is inclined to think that too great importance is attached to the advantage likely to be derived from it as far as the cultivators in the Matur villages are concerned. The probable effect of the railway on prices will most likely be to equalize them throughout the country in due course. Whether prices will be high or low in particular districts, or parts of the country, will depend principally on the general demand and supply. If the supply increases, as it probably will in districts into which the Revenue Survey assessment has been introduced, and proves to be in excess of the demand, the prices will fall unless other reasons which cannot be foreseen operate to keep them up.

41. It is true, as will be seen from the Statement, that several villages, which are apparently as prosperous as any, and do not show any sign of over-assessment, have, during the long period of low prices, been paying a heavier assessment than that which is now proposed; and it might be argued from this that if such is the case with these villages, why not the same as regards other villages with equal advantages. If it can be shown that in such villages a large proportion of the Government assessment has not been paid from the produce of alienated lands, the force of the argument might at once be admitted.

NOTE.—This has been pointed out to the Collector by the Settlement Officer.

42. It will be satisfactory to Government to learn from paragraphs 39 and 40 of the Superintendent's letter, that the measurement is considered by him to be peculiarly accurate, and that the classification has been very carefully done, the latter under the supervision of Mr. Beyts.

J. W. HADOW,
Collector.

No. 368 of 1863.

To the COLLECTOR of KAIRA.

Camp Hursole, 7th February 1863.

Sir,—I have the honour to acknowledge receipt of your Memorandum No. 77, dated 23rd ultimo, forwarding a Report from the Superintendent of Guzerat Survey, proposing rates for the Matur pergunnah.

No. 542, dated 31st December 1862.

2. Your observations and those of Captain Prescott on the subject of Roads will be separately considered. It is sufficient in this place to record my opinion that the success of the proposed settlement must very much depend on the opening out of markets by the railroad, and, therefore, it will be imperatively necessary to sanction, as soon as the new settlement is introduced, a considerable expenditure for the purpose of connecting the chief groups of villages with railway stations and trunk roads.

Paragraph 7 of Captain Prescott's Report.
Paragraphs 2 to 6 of Collector's Memorandum.

3. The treatment of bhatta and irrigated lands proposed in Captain Prescott's 11th paragraph appears based on sound principles, and is a great improvement on the mode of assessment formerly applied by the Guzerat Survey to these lands.

4. The important subject of drainage, discussed in Captain Prescott's 12th and following paragraphs, demands early attention. A copy of his remarks, and of the portion of your Memorandum relating to them, will be forwarded to Colonel Bell, with a request that he will direct the Executive Engineer to survey the country next season, and ascertain what works are required to secure the stability of the revenue and the healthiness of the districts. I hope that an officer will shortly be appointed to the exclusive charge of the Kaira districts, and the drainage of this district should be one of the first objects to engage his attention.

5. Captain Prescott's statement of the past revenue management shows how closely connected with the assessment on Government land is the system of extra cesses falling on alienated land. I

have expected for some time a Report on this subject from the Assistant Settlement Officer, Mr. Pedder, and it will tend very much to the satisfactory settlement of the talooka if the alienated lands can be settled at the same time, so as to fix definitely the amount of future payments.

6. I do not see that the proportion of cultivation in alienated lands can be taken as a test of the pressure of the present Government assessment Lands which pay no land tax will, of course, find cultivators before the lands which are assessed, and I come to the conclusion from Captain Prescott's Report that the present assessment is not heavy on the whole talooka; but that it is so unequal, and the pressure is in some villages so severe, that a general idea of over-assessment may easily be formed by a Collector or other local officer accustomed to hear frequent complaints from the over-assessed villages.

Paragraph 22 of Captain Prescott's Report.

7. It must be borne in mind, again, that the railway is just opened, and that the traffic on it is as yet hardly developed. There is no doubt but that it will place the Matur talooka in an advantageous position in respect to large markets, and that the increase in prices must to some extent be maintained owing to this cause, even if the cotton crisis and other circumstances temporarily affecting prices cease to operate.

8. Although, therefore, it would have been unwise had Captain Prescott calculated on the permanent maintenance of the present high prices, I think he would needlessly have sacrificed Government revenue had he considered the district solely in reference to the past, and disregarded entirely its future prospects.

9. I quite feel with you that there is a difficulty owing to the very reduced rates fixed by the Survey in neighbouring talookas, but the revision of the Dhundooka rates has already been ordered with a view to their being raised, and although the guarantee has been given in Dholka, it remains to be seen whether the rates of Jeitulpoor and Duskroee will be guaranteed by Government. And if a mistake has been made in the Ahmedabad Collectorate, it would be perpetuating it through the whole of Guzerat, if we were not to connect it now when the first talooka of a new collectorate is being brought under assessment.

10. You state your impression that the maximum rates are too high, but you do not point out how you would amend them. You probably found a difficulty in recommending any rate sufficiently low to prevent an increase in any villages without, at the same time, unduly reducing the receipts in villages already lowered. It is this great inequality in the present assessment that renders the revision of Matur so difficult. Captain Prescott has commented on it, and I have satisfied myself that a general reduction of the maximum rate would not benefit materially the villages which the proposed assessment will raise, while it will lessen the receipts from a large number of villages, the realization in which are already lowered considerably by the application of the proposed maximum.

11. For the reasons given by Captain Prescott, I believe, after making further inquiry, that his new scale for distance from the village is judicious. It is to be borne in mind that this new scale will lower materially the average of the proposed maximum rates when applied to the classification.

Paragraph 28.

12. After very careful consideration of the subject, I am of opinion that Captain Prescott's rates are equitable, and there is only one point on which modification is desirable. This alteration will, I trust, to a great extent remove the doubts you express regarding the rise in the assessment.

13. In conversation with Captain Prescott, I stated my belief that he had not given sufficient weight to the fact, that villages inhabited wholly by Coolies, or wild tribes, are not to be classed with those in which other castes chiefly reside, even if the soil, climate, and access to markets be in all respects the same. I have since seen some remarks by Captain Prescott in settling the Purantej assessment, which seem so appropriate, that I append them to this letter as bearing on the point. In writing on the same subject, Captain Prescott has also stated —

Extract paragraphs 51 to 57 of Report No. 2 of 31st January 1861.

"That the principle of grouping laid down in paragraph 67 of the joint Report, is the only sound one, no person is more fully convinced than myself, but at the same time I am satisfied

Paragraph 4 of letter No. 7 of 7th March 1861.

that, in a country where class rates have prevailed from time immemorial, violent changes must be introduced with caution."

14. These observations are practical and sound; and although it is true that they do not apply in Matur to the same extent as in Purantej, yet I cannot believe that the difference is so great that we should disregard them altogether.

15. It is quite possible that the grouping proposed by Captain Prescott is correct, and the classification unimpeachable; still, if the results are such that a village inhabited chiefly by Coolies, and hitherto under-assessed, has now to pay more than twice its former amount, it will not be for the advantage of the State suddenly to enforce its just dues; and I would, therefore, in all such cases impose a special lower rate, on the ground that the increase which should be made is too sudden and too heavy. It is sometimes found that a village held by Dessaees, or by other influential persons, is suddenly raised by a revision of assessment. To such my observations do not apply; but the villages in Matur are not of this description: they have hitherto enjoyed lower rates, because, in the opinion of their neighbours, the character of their cultivation and of their population was not such as to admit of the rates appropriate to the rest of the district. As Captain Prescott well observed in regard to Purantej, changes in the system must be gradual, and I have, therefore, to request that the Superintendent will lower the rates in the villages 1 to 14 mentioned in the accompanying Statement.

16. These villages should not be removed from the class in which Captain Prescott has placed them, so that at any future revision they may be assessed according to the grouping, which after mature consideration, he has adopted. They should be entered at a special rate on the ground that the increase must be levied by degrees and not all at once, a reason which I consider sufficient to justify the new principle which I propose to apply.

17. The villages which I have selected, are those in which the increase is more than 50 per cent., and a deduction is proposed with a view to bring the increase within that percentage. I think Captain Prescott will see, that although the increase may have been abstractedly proper, his settlement is more likely to succeed by the adoption

of an exceptional, but suitable, rate, than by the strict enforcement of inapplicable rules.

18. If there be any other villages in which on calculation the increase is likely to bear hardly on the cultivators, I beg that Captain Prescott will lower the village a class. The final grouping should be reported.

19. I believe that by these means a sufficient measure of relief will be afforded to the villages which it is proposed to raise; but to lower the maximum rates generally would not materially affect the villages raised most, while it would cause a great loss of revenue in villages which are already reduced under the settlement.

20. Many of these are lowered considerably. I would especially request the Superintendent to examine carefully the classification and other details of the villages marked Nos. 19, 20, and 21 in the accompanying Statement; and regarding the four Nurwadaree villages, inquiry should be made to ascertain that no land alienated by the Nurwadars, without authority and unrecognised by Government, has been omitted from the calculation for assessment. The Superintendent will satisfy himself in regard to all these villages before introducing the rates.

21. The Report of the classification and measurement is very satisfactory and creditable to the officers named.

Mr. Beyts, late Mr. Baker, and Mr. Jordan.

22. Pending a decision by Government on the mode of settlement to be introduced into Nurwadaree villages, the mode of settlement adopted in Kooburthul may be temporarily introduced into the four Nurwa villages of this talooka.

23. Care should be taken, when the final confirmation of Government is applied for, not to guarantee the rates in the two talookdaree villages under attachment.

I have the honour to be,

Sir

Your most obedient Servant,

B. H. ELLIS,

Revenue Commissioner, N. D.

STATEMENT showing the Villages in the Matur Talooka of Kaira in which special rates of Assessment should be fixed.

Number.	Number in Captain Prescott's Statement.	Name of Village.	Present Realizations.	According to proposed rates.	Maximum. Proposed by Captain Prescott.	Maximum. To be Adopted.	Remarks.
1	2	3	4	5	6	7	8
1	5	Antrolee	1,487	2,492	4 8 0		
2	6	Kachai	2,825	4,665	4 8 0		
3	24	Bowra	1,542	2,870	4 8 0		
4	27	Makoowa	4,343	7,854	4 8 0	4 0 0	
5	60	Pahad	667	1,100	4 4 0		
6	62	Moduj	5,386	8,337	4 4 0		
7	73	Sankhej	1,947	3,030	4 4 0		
8	75	Sadra	1,377	2,200	4 4 0		
9	11	Koomarwarra	1,240	3,098	4 8 0		
10	15	Gadwa	759	1,520	4 8 0	3 12 0	
11	46	Amsurwan	1,631	2,805	4 4 0		
12	59	Dajeepoora	1,028	2,147	4 4 0		
13	61	Poonaj	763	1,563	4 4 0	3 8 0	
14	79	Koona	708	1,843	4 0 0		
15	4	Aleendra	4,634	3,553	4 8 0		
16	32	Luval	1,388	975	4 8 0	....	See paragraph 20 of Revenue Commissioner's letter.
17	25	Khandlee	3,951	3,201	4 8 0		
18	84	Oondeela	3,471	2,773	4 8 0		
19	97	Muliatuj	607	376	4 8 0		
20	9	Dethlee	1,443	856	4 0 0	....	Ditto. ditto.
21	42	Singeewara	1,326	508	4 0 0		

B. H. ELLIS,
Revenue Commissioner, N. D.

Revenue Commissioner's Camp, Hursole, 7th February 1863.

Extract paragraphs 51 to 57 from a letter from Captain Prescott, Superintendent Revenue Survey and Assessment, Guzerat, to the Collector of Ahmedabad, No. 2, dated 31st January 1861—

" 51. But I have already directed your attention to the considerable difference in present average rates which exist between villages similar in situation and in fertility. These rates, it must be borne in mind, were fixed by " Punches" well acquanited with the requirements of the country, have worked well, and are generally admitted by natives to be fair. They may, therefore, I think, to a certain degree, be admitted as a guide in fixing Survey rates. The considerations which influenced the Punches in fixing these rates, appear to have been independently of the general fertility of the soil, and of the situation of the village, the quantity of waste land, the agricultural skill of the inhabitants, and the means they possessed for successful cultivation; and since they fixed a higher rate for " Koonbies" than for other castes, as the former were considered, from their greater skill in agriculture, able to obtain larger returns from the land than the latter, it followed that in villages where a large proportion of the inhabitants are " Koonbies," the average rates are higher than in other villages.

" 52. Now in fixing an uniform rate for each mahal, if I were to pitch it at an amount which should make the average rates approximate to those now paid by the more highly assessed and better class of villages, I should run a considerable risk of throwing much land in the inferior villages out of cultivation, and of driving the Coolie population back into those predatory habits which they have only of late years abandoned to occupy themselves in agriculture. If, on the contrary, I were to fix an uniform rate, corresponding with the rates now paid by the villages more lowly assessed, I should unnecessarily sacrifice much Government revenue.

" 53. It may be urged that the same arguments would justify me in fixing two different rates, according to the caste of the cultivators, in the same village. This, however, even

if it were admissible, I do not consider to be requisite. The bulk of the agricultural population in each village is usually of the same caste, and if a few Coolies live in a Koonbie village and cannot manage to acquire some of the thrifty habits and skill in agriculture of their neighbours, they can easily remove to a village where a lower rate of assessment will permit their inferior skill to derive a profit from the cultivation of the land.

" 54. The force of the arguments contained in the 67th paragraph of the joint Report, I fully admit. But the difference in the rates I have proposed is not so great as will ever induce Koonbie cultivators to desert their own villages for the purpose of taking up waste lands in villages belonging to a lower class; while as the latter are usually those villages which contain much waste, the low rate at which this may be obtained will act as an inducement to cultivators belonging to foreign territory to settle in them.

" 55. These considerations have induced me to propose the distribution of villages, the details of which you will find in Statement B. The first class in Purantej includes the kusba itself, two villages, Nos. 4 and 6, southward of it, on the road to Ahmedabad and not far from the town of Sadra, and a group of very fine villages with small markets in two of them, north-east, and not far from Purantej. All these villages contain a considerable proportion of Koonbies, and nearly the whole of the arable lands, except in Ghurrie, being in cultivation, the loss of revenue occasioned by a reduction of the rates could not be made up by increased cultivation.

Statement B. Proposed grouping of villages in Purantej.

" 56. The second and most numerous class of villages consists of those around Purantej, of those situated to the south as far as the frontier of the Dhegaum purgunnah, and of those situated north-east and east of Purantej, near Ghurrie, and other villages of the first class, these being all average vil-

lages where the inhabitants are generally well off, tolerably favourably situated with respect to markets, and containing comparatively little arable waste.

"57. The last class of villages comprise those on the outskirts of the purgunnah, mostly at a considerable distance from any market, and of a few very poor and inferior villages scattered among those of the second class. One village, Taloo, No. 51, ought, from its position, to have been included in the second class. I have lowered it and one or two other villages similarly situated on account of the proverty of the inhabitants, the low average rate of assessment which now prevails, and the quantity of waste arable land."

(True extract)

J. F. FERNANDEZ,
Assistant Revenue Commissioner, N. D.

No. 546 of 1863.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To J. W. HADOW, Esquire,
Collector of Kaira.

Superintendent's Office, Camp "Teethul," Purgunnah "Bulsar," Zillah Surat, 21st November 1863.

Sir,—In continuation of my letter to your address, No. 543, dated 31st December 1862, containing proposals and estimates for the revision of assessment, on Revenue Survey principles, in the Matur talooka of your collectorate, I have now the honour of submitting, for your information and for transmission to the Revenue Commissioner, N. D., the accompanying Statement, from which you will see the real effect of the Survey Settlement.

2. I must, however, premise that, in accordance with the Revenue Commissioner's letter, marginally noted, the rates originally proposed were reduced in the following villages:—

To Collector of Kaira, No. 368, dated February 7th, 1863, paragraphs 15 to 20.

Number.	Number in Statement accompanying Superintendent's letter No. 542 of 1862.	Name of Village.	Maximum Dry-Crop Rates.	
			Originally proposed by Superintendent.	Adopted in accordance with the instructions of Revenue Commissioner, N. D.
			Rs. a. p.	
1	5	Antrolee	4 8 0	
2	6	Kachai	4 8 0	
3	24	Bowra	4 8 0	
4	27	Mankoowa	4 8 0	
5	60	Pahad	4 4 0	4 0 0
6	62	Moduj	4 4 0	
7	73	Sankhej	4 4 0	
8	75	Sadra	4 4 0	
9	11	Koomarwara	4 8 0	
10	15	Gadwa	4 8 0	3 12 0
11	46	Amsurwan	4 4 0	
12	59	Dajeepoora	4 4 0	
13	61	Poonaj	4 4 0	3 8 0
14	79	Koona	4 0 0	

In consequence of this reduction of rates, and also, to some degree, of error in the estimates (which it is impossible to avoid), you will perceive that the "kumaul," or total assessment, of the Government lands of the district is Rs. 2,72,111-8 instead of Rs. 2,86,085-8, the sum originally estimated.

3. The following table gives the total assessment, at Survey rates, of all description of land :—

Abstract of accompanying General Statement.

Lands entered as Government.

Numbers wholly or partially cultivated.

Number of Villages.	Dry-Crop Lands.	GARDEN LANDS.								Rice Lands.	Total Assessment of Cultivated Numbers.
		Bhatta Lands.	Dhekooriet, or river-watered Land.			Kooetur, or Lands watered by Wells.			Total Assessment of Garden Lands.		
			Dry-Crop Assessment.	Water Assessment.	Total Assessment.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.			
I	2	3	4	5	6	7	8	9	10	11	12
97	144,746·14	4,887·10	6,971·2	2,364·14	9,336·0	9,977·11	4,963·4	14,940·15	29,164·9	67,984·11	241,890·2

Lands entered as Government.

Numbers entirely waste.

Dry-Crop Lands.	GARDEN LANDS.								Rice Lands.	Total Assessment of Government Waste Numbers.
	Bhatta Lands.	Dhekooriet, or river-watered Lands.			Kooetur, or Lands watered by Wells.			Total Assessment of Garden Lands.		
		Dry-Crop Assessment.	Water Assessment.	Total Assessment.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.			
13	14	15	16	17	18	19	20	21	22	23
24,051·13	327·8	424·7	98·3	522·10	300·12	164·6	465·2	1,315·4	4,848·5	30,215·6

Total of Lands entered as Government.

Dry-Crop Lands.	Garden Lands.								Rice Lands.	Total Assessment of Government Cultivated and and Waste Lands.
	Bhatta Lands.	Dhekooriet, or river-watered Lands.			Kooetur, or Lands watered by Wells.			Total Assessment of Garden Lands.		
		Dry-Crop Assessment.	Water Assessment.	Total Assessment.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.			
24	25	26	27	28	29	30	31	32	33	34
168,798·11	5,215·2	7,395·9	2,463·1	9,858·10	10,278·7	5,127·10	15,406·1	30,479·13	72,833·0	2,72,111·8

Lands entered as Alienated.

Dry-crop Lands.	Garden Lands.								Rice Lands.	Total Assessment of Alienated Lands.
	Bhatta Lands.	Dhekooriet, or river-watered Lands.			Kooetur, or Lands watered by wells.			Total Assessment of Garden Lands.		
		Dry-Crop Assessment.	Water Assessment.	Total Assessment.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.			
35	36	37	38	39	40	41	42	43	44	45
179,569·15	2,824·6	17,098·4	4,964·12	22,063·0	13,807·2	7,588·5	21,395·7	46,282·13	42,339·3	268,191·15

Total Assessment of all the Arable Lands of the District.

Dry-Crop Lands.	Garden Lands.								Rice Lands.	Grand Total.
	Bhatta Lands.	Dhekooriet, or river-watered Lands.			Kooetur, or Lands watered by Wells.			Total Assessment of Garden Lands.		
		Dry-Crop Assessment.	Water Assessment.	Total Assessment.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.			
46	47	48	49	50	51	52	53	54	55	56
348,368·10	8,039·8	24,493·13	7,427·13	31,921·10	24,085·9	12,715·15	36,801·8	76,762·10	115,172·3	540,303·7

4. The following is an abstract of the "wussool bakee putruks," or jummabundy statements of the different villages, from which you will see the total difference between the revenue of the district under the former and that according to the Survey system:—

Number of Villages.	On account of cultivated Government Lands.			
	According to the Late System.		According to the Survey System.	
	Cultivated Acres.	Rupees of Assessment in Sumvut 1919 (A.D. 1862-63) without cesses.	Lands actually in cultivation.	
			Acres.	Rupees of Assessment.
1	2	3	4	5
97	57,044·37	2,02,765 13 9	57,044·37	2,12,327 6 0

On account of cultivated Government Lands.

According to the Survey System.				Net Increase caused by Survey.
Waste included in Numbers partially cultivated.		Total Assessment of cultivated Lands by Survey System.		
Acres.	Rupees of Survey Assessment.	Acres.	Rupees of Survey Assessment.	Rupees.
6	7	8	9	10
8,306·24	28,744 0 0	65,351·21	2,41,071 6 0	38,305 8 3

On account of Alienated Lands.

Late System.	Survey System.	Net Increase caused by Survey.
Sulamies, Swadeeos and imposts of all sorts, except cesses.	Fixed commuted Sulami.	Rupees.
11	12	13
79,299 10 8	88,020 2 0	8,720 7 4

Total of Government and Alienated Lands.

LATE SYSTEM.

Assessment and Sulami, according to columns 3 and 11.	Cesses of which were				Total Rupees of late System.
	Imposed as fixed Sulamies on Alienated Lands.	Absorbed in the Assessment of Government Lands.	Struck off.	Total Cesses.	
	Rupees.	Rupees.	Rupees.	Rupees.	
14	15	16	17	18	19
2,82,065 8 5	3,563 11 4	777 10 11	2,017 6 6	6,358 12 9	2,88,424 5 2

TOTAL OF GOVERNMENT AND ALIENATED LANDS.		MISCELLANEOUS ITEMS OF LAND REVENUE.			Total Gross Revenue according to the Survey Settlement.
Survey Sytem. Assessment and fixed Sulami according to columns 9 and 12.	Net Increase caused by Survey.	On account of cultivation in unassessed Land.	On account of Sales of Grass, Wood, &c.	Total.	
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
20	21	22	23	24	25
3,29,091 8 0	40,667 2 11	3,646 6 3	3,551 13 2	7,198 3 5	3,36,289 11 5

Remissions to be deducted				Total Remissions.	Remain to be collected.
ON ACCOUNT OF GOVERNMENT LAND.		ON ACCOUNT OF ALIENATED LAND.			
Increase of Assessment caused by Survey.	Miscellaneous.	Increase of Quit-rent caused by Survey.	Miscellaneous.		
26	27	28	29	30	31
57,764 2 10	12 13 7	13,404 14 10	1 11 4	71,183 10 7	2,65,106 0 10

Of which collected up to the day of the settlement of each village.	Fazul or Revenue collected in excess of the real amount.				Balance of Revenue outstanding on the day of the settlement of each village.
	Returned in Cash to the parties entitled to receive it.	Transferred in the accounts from the head of Collections on account of Government Lands to that of Collections on account of Alienated Lands.	To be refunded to holder of Alienated Lands (*vide* para. *f* below).	Total Fazul.	
32	33	34	35	36	37
2,00,759 3 0	12,393 11 9	5,383 0 3	2,219 1 4	19,995 13 4	84,342 11 2

5. The above Statements will not, it is hoped, need much explanation. Some points, however, require notice.

6. The more important differences between the 1st, or general, Statement and the estimates given in the Statement accompanying my letter No. 542 of 1862 are thus accounted for—

a.—The reasons of the difference between the "kumaul," or total assessment of Government lands given in the original estimates, Rs. 2,86,085-8, and that now given, Rs. 2,72,111-8 have been explained in paragraph 2 above.

b.—The difference between the total assessment of Government cultivated lands shown in the original estimate, Rs. 2,32,122, and that now given, Rs. 2,41,896-2, is chiefly caused by the quantity of waste land taken up for cultivation in anticipation of the Survey, since the Registers on which the estimates were founded were prepared by the Classing Assistants.

c.—The reason why the total assessment of Government cultivated "kooetur," or lands watered from wells, is here shown as Rs. 14,940-15 against Rs. 21,547 in the estimate, is, that all Government lands whatever at any time irrigated from wells were entered as "bagayut" in the Registers from which the estimates were prepared, whereas only those irrigated by right, or the owners of which also owned the wells, are now entered as "kooetur bagayut." It is more

difficult to make a fair estimate of the assessment of lands watered from wells than of that of any other sort of land, it being nearly impossible to judge of the effect of proposed rates till the well settlement has actually been made and worked out.

7. The reason of the discrepancy of Rs. 824-12 between column 12 of the first and column 9 of the 2nd table is as follows:—There are in the village of "Koona" certain lands belonging to "Charuns," assessed at that amount by the Survey, which had never been measured by the old Survey, and which, according to the late system, paid nothing to Government, and were not shown at all in the books either as Government or as alienated. When the Survey was in progress the question arose how these lands were to be entered, and after the correspondence, marginally noted, you decided that they should be by the Survey entered as Government, and their assessment, pending the Summary Settlement, annually deducted according to the 15th of of Blane's village forms. These lands will now probably have to be entered as alienated and their assessment deducted from the "kumaul" of Government lands.

Ending with Guzerattee "shera," from the Collector of Kaira dated the 16th of July 1863.

8. In the 2nd table the principal points requiring explanation are the following:—

a.—Column 3.—The increase of assessment of Government cultivated lands, according to the late system, from Rs. 1,93,379 in A. D. 1861-62 (*vide* column 45 of the Statement accompanying my letter No. 542 of 1862) to Rs. 2,02,765-13-9 in A. D. 1862-63, arises partly from increase of cultivation from waste lands having been taken up in anticipation of the Survey, and partly from the "pahani-putruks" and other "jummabundy" papers having been prepared in accordance with the instructions conveyed in the letter marginally noted, by paragraphs 6, 7, and 8, of which, in computing the assessment accordng to the late system for the year of settlement, the measur-

From Revenue Commissioner to A. Rogers, Esq., Settlement Officer, No. 2462 of the 13th of December 1859.

ed or real beegah, in cases in which the revenue varied with the area actually cultivated, is to be substituted for the "asra" or estimated beegah, according to which the revenue has usually been levied hitherto. As the asra beegah is almost always larger than the real one, it follows that the assessment according to the late system, as here shown, is proportionately larger than it would have been had the papers been prepared as formerly.

b.—Column 5.—In paragraph 24 of my letter No. 542 of 1862 I estimated the increase in the pitch of assessment of the lands actually in cultivation in the whole district to be, at the rates I propose, about 10 per cent. The actual figures, Rs. 2,12,330, according to the Survey system, against Rs. 2,02,766, according to the old system, show an increase of nearly 5 per cent. only. But, as explained above, the revenue according to the late system is shown as larger than it would otherwise have been, owing to the substitution of the measured for the asra beegah in the accounts. This increase may, I think, fairly be set down at 3 per cent. at least. And (*vide* paragraph 2 above) my proposed rates in 14 villages were lowered by the Revenue Commissioner, N. D.; my original estimate, therefore, will be found to be very nearly correct.

c.—Columns 6 and 7.—The assessment of waste lands included in numbers partially cultivated has, in accordance with the letter marginally noted, been included, in the "wussool bakee putruks," in assessment according to the Survey system, and the comparison between the sums payable under the two systems made accordingly. The total assessment realizable under the new settlement is, therefore, Rs. 2,41,071, or an increase over the assessment under the old system of about 18 per cent. From this increase, however, a deduction must be made on account of "ilaedi" lands. (*Vide* paragraph 10 below).

Revenue Commissioner, N. D., to Superintendent, No. 3046 of 16th December 1862.

d.—Columns 13 and 14.—The following are the principal causes of the increase, Rs. 8,720-7-4, in the amount of the fixed Survey sulami as compared with the total of imposts of various kinds (except cesses) on alienated lands under the old system :—

1*st.*—Increase in the assessment of lands entered as paying "kumaul dur," or full rates. (*Vide* paragraph 12 *b* below.)

2*nd.*—Surplus assessment according to the late system of Government "khatabundy" lands thrown as a new sulami on alienated lands held with them. (*Vide* paragraph 10 *b* below.)

3*rd.*—The conversion of a portion of the cesses payable under the late system into a fixed sulami on alienated lands held now or originally by persons liable to them. (*Vide* column 15.)

4*th.*—The change of the "asra" into the measured "beegah" in reckoning the amount of fixed "begotee sulamies." (*Vide* Memo. of Revenue Commissioner N. D. No. 612 A, dated April 25th, 1863, to Superintendent, paragraph 3).

e.—Columns 19 and 22.—Cesses have been separately shown, as they could not fairly be included in the assessment either of Government or of alienated land solely.

f.—Column 35.—The item here entered is on account of over-collections of quit-rents and other imposts on holdings of alienated lands, referred to in paragraphs 2 and 4 of the letter marginally noted, and you have been requested (*vide* my letter No. 330 A of 21st July 1863) to permit one of your Assistants to refund this amount to the persons entitled to receive it as soon as the fair season commences.

From Revenue Commissioner, N. D., to Collector of Kaira, No. 2128, dated July 28th, 1863.

g.—Columns 36 and 41.—The collections and balance here shown are as they stood as the settlement of each village

was made. On the 31st July the outstanding balance was Rs. 48,637-3-2, the whole of which has, I expect, been by this time recovered.

9. I will now proceed to notice some other points to which it is needful to call your attention.

10. Government lands.

a.—Columns 12, 23, and 34 of the 1st table, and columns 2, 3, 8 and 9 of the 2nd table, include the area and assessment of what are called "Sirkari Ilaedi," or sometimes "Sirkari Mafi" lands, which, according to the late system, although entered as Government, and their assessment, if any, credited under the head of Assessment of Government Lands, yet really paid rates usually lower than those of other Government lands, and were occasionally entirely free. My Assistant, Mr. Pedder, inquired into the nature of the tenure on which this kind of land is held in some of the villages in the Jeytulpoor district of Ahmedabad, which were transferred from Kaira. It would seem that these lands were originally entered as alienated, and were noticed and resumed at different times; in many cases, prior to the passing of the Regulations of 1827, under the old Regulation I. of 1820. They may be roughly classified, according to the nature of the decision of resumption in each case, under 3 heads—

Vide paragraph 65 of Mr. Pedder's Report No. 3, dated April 11th, 1863, on the commutation of cesses and quit-rents in Matur.

1*st.*—Those cases in which the decision was simply that the land should be entered as Government, and pay certain rates, or certain rates pending further orders.

2*nd.*—Those in which certain rates only were to be levied during the life of certain persons.

3*rd.*—Those in which certain rates only were to be always levied.

I propose, if you approve, to direct Mr. Pedder to inquire, during the ensuing cold season, into the tenure of "Ilaedi" lands in "Matur" and "Muhoonda," and to classify them under the above heads. This inquiry will not, I think, take much time or trouble, as I hope the original orders of resumption will generally be forthcoming. The lands should then be dealt with in the following manner:—

1*st Class.*—The lands should at once be entered as simply Government, and the full Survey rates levied.

2*nd Class.*—If the persons on whose lives the partial exemption depends, are dead, the lands should be treated as in the 1st class. If they still survive, the difference between the full assessment and present rates should, until their death, be annually deducted according to the 15th of Blane's village forms.

3*rd Class.*—These lands should, I think, be entered as alienated; their present assessment, *plus* any portion of cesses, swadeeos, &c., which may fall upon them, entered as "sulami;" and the difference between this and the full Survey assessment shown as "nuksan," or net value of the alienation. It will then become a question for higher authority to decide, whether the holders of these lands should be offered the Summary Settlement, or whether the lands are to be considered as exampt from its operation under Section VIII. of the Act, as having already been adjudicated.

"Ilaedi" and "Sirkari Mafi" lands were, in the "Wussool Bakee Putruks," kept distinct both from Government and from alienated holdings, and entered under a special heading. Their total area and assessment, contrasted according to the two systems, is given in the following table, for the Matur district:—

Villages.	Late System.		Survey System.		Increase of Assessment caused by Survey.
	Acres.	Rupees of Assessment.	Acres.	Rupees of Assessment.	
30	783·26	522 7 7	791·23	3,039 13 0	2,517 5 5

What portion of this increase of assessment can be recovered and what will have to be finally shown as "nuksan," cannot of course be known till after an inquiry. The amount finally settled as "nuksan" must, of course, be deducted from the "kumaul" of Government lands in column 34 of Statement No. I.

"Khatabundy" Lands.—The nature of the tenure on which these lands are held was fully reported on by Mr. Pedder in the 62nd and following paragraphs of his Report No. 3 of 1863, and the orders of the Revenue Commissioner, N. D., thereon, contained in the 3rd and following paragraphs of his Memorandum No. 707 A, dated May 8th, 1863, have been, with an exception which I will notice immediately, strictly carried out in their settlement. Very few persons made any objection, at the time of settlement, to the excess of assessment on the Government lands of holdings under this tenure being thrown as a quit-rent on the alienated lands held with them; and though it is probable that next year, when the increased sulamies have to be paid, a good many persons will petition against them, yet experience has convinced me of the fairness of the plan of settlement proposed by Mr. Pedder, and sanctioned by the Revenue Commissioner, and I trust that it may not be interfered with. The exception I was about to mention is the following:—In the 8th paragraph of his Memorandum. No. 707 A of 1863, the Revenue Commissioner expressed an opinion that in "nurwa" villages, the assessment of the nurwa lands of which is reduced by the Survey settlement, a portion of the reduction may be thrown on alienated lands held by nurwadars. In all the nurwa villages of Matur,

however, such alienated lands belong, not to the "nurwa" but to the muzmoon portion of the village, and have, consequently, been "formally separated and separately assessed" under the late system. I have not, therefore, thought it right to impose on them any portion of the excess. If I am wrong in this, the error can be corrected next season. The total amount of increase of "sulamies," caused by excess of assessment on Government "khatabundy" lands, is Rupees 4,462-11-1.

c.—Assessment of Garden Lands.—The mode of assessing these lands, proposed in the 11th paragraph of my letter No. 542 of 1862, was strictly adhered to in the settlement. It has been found to answer very well, and in particular the mode of assessing lands irrigated from permanent wells by a rate distinct from the dry-crop assessment, and calculated according to the capacity and quality of the well, has been found in practice both less troublesome in the original settlement, more satisfactory in results, and easier in administration, than the old mode of a separate fixed garden rate. In cases where lands assessed only at dry-crop rates are hereafter found to be irrigated from "dhekoories" in rivers, I have arranged that a rate of Rupees 8-0-0 on each bag used to lift the water shall be levied. Such cases, however, will, I hope, be rare.

d.—Waste Lands.—I shall notice hereafter the eagerness of the people to take up waste lands. Nearly all the waste lands of Matur have for many years been used for the pasturage of the village cattle, and, consequently, the people were excessively unwilling to permit them to be taken up for cultivation. By the Government Order No. 14, page 354, and No. 1, paragraph 6, page 416, of the printed Revenue Circular Orders, only those lands in the vicinity of the village on which the cattle usually stand, are to be reserved free of assessment for the use of the villagers. Such spots have been accordingly so entered in the "Pheisul-Putruks." In all other cases, where persons have peti-

tioned to take up waste lands now used as common pastures, the villagers have first been given the option of keeping these for their cattle on payment of the Survey assessment, and where they have agreed to this, the names of the "Muttadars" of the village have been entered as Survey occupants, with a note that they agree on behalf of the village to pay the assessment of the land as common pasture.

e.—Entry of the names of Survey Occupants.—Very great eagerness was shown by all classes of cultivators to get their names entered as Survey occupants of lands either in their possession, or to which they conceived themselves to have some right, and, especially in the case of lands held on the "khatabundy" tenure, it was often difficult to decide whose name ought to be entered. The "khatedar" in whose name the lands were found to be standing, had often been long dead, and the fields comprised in the holding were either divided among his heirs according to the rules of inheritance, or had passed into the possession of other persons, sometimes purchasers or mortgagors, sometimes mere tenants, and sometimes those who had taken up the lands from the "tulatee" when the original holders were unable to cultivate the entire holding and pay its full assessment. The case is complicated by the existence of a custom, similar to that which prevails regarding "meeras" lands in the Deccan, by which the original holder of "khatabundy" lands is supposed to have the right of reclaiming them after several years' dispossession. The course I followed in these cases was, when the lands were divided among the heirs of the original holder, to enter their names according to actual possession, or in case, as often happened, they cultivated jointly, and could not agree about a division, to enter the name of the nearest heir; and when the lands were in the possession of other persons, to enter the name of the original holder or of his heir only when he appeared to retain some beneficiary interest in the land, and in other cases that of the actual possessor, referring the other party to the Civil Court to establish his right, if he had one.

11. Alienated lands—

The settlement of quit-rents, cesses, &c., on alienated lands directed by the Revenue Commissioner, N. D., in his Memoranda No. 612 A and No. 707 A of 1863, has, with one exception, which I will mention immediately, been strictly carried out, and there are only one or two points which call for further notice.

12. *a.*—"Maliat Swadeeos."—This is the exception alluded to above. I am not certain whether I have correctly understood paragraph 11 of the Revenue Commissioner's Memorandum No. 707 A of 1863, but I interpret it to mean, that whenever alienated lands are liable to pay "maliat swadeeos," but no "swadeeo" has actually been paid within the series of years on which the averages are calculated, the liability is to be commuted by the imposition of a certain fixed "sulami." This course, I would respectfully submit, is hardly fair. For lands entered in the village books as liable to "maliat swadeeo" often can never grow maliat crops, either from their being real dry-crop lands, or from their being irrigated by salt wells. The mode of settlement I have adopted is as follows, and I trust it may be approved :—

1*st.*—In all lands in which "maliat swadeeo" has actually been levied, the annual average amount so levied during the last 12 years has been imposed as a permanent quit-rent, provided it does not exceed the Survey assessment.

2*nd.*—When alienated "bhatta" garden lands are liable to the swadeeo, but it has not been levied during 12 years, $\frac{1}{12}$ of the highest "swadeeo" payable for one year has been imposed as a permanent quit-rent.

3*rd.*—When the lands are "dhekooriet," or river-watered garden lands, and the "swadeeo" has not been levied, the water assessment on the land (*vide* paragraph 11, clause 3 of my letter No. 542 of 1862) has been imposed as a permanent quit-rent.

4*th.*—When the lands are irrigated from *sweet* wells, and the "swadeeo" has not been levied, $\frac{1}{12}$ of

the "kussur" on that well has been imposed as a permanent quit-rent.

5th.—If the lands are entered as dry-crop, and the "swadeeo" has not been levied, in case of a "maliat" crop being hereafter raised by water from a river, the same rate, Rs. 8-0-0, on the bag used to lift the water, is to be levied as in similar Government lands.

6th.—The liability of all other lands has been remitted.

b.—"Kamaul Dur" lands—

There is a considerable quantity of alienated land in Matur which is entered as paying the "kamaul dur," or full Government rate, and on account of which no "nuksan," or loss of revenue, is shown in the accounts. Many of these lands were really assessed at full rates, and in some cases their payments have been actually reduced by the full Survey assessment being imposed as a quit-rent. But in many others the rates were really lower than those on similar Government lands. In all these cases I have imposed the full Survey assessment as a quit-rent, as I considered that I was not justified in showing, on my own authority, a "nuksan" when it had not previously appeared on the books. I now request to be informed whether the course I have followed is correct, or whether the amount of average collections only should be thrown on these lands as a quit-rent.

13. The settlement of Matur, as far as the Government Revenue is concerned, will, I hope, be thought a satisfactory one. It will be seen that the total increase of Government land revenue, including the assessment of Government fields and imposts upon alienated ones, is in the year of settlement nearly Rs. 41,000, and as waste lands assessed at Rs. 7,000 were taken up during the settlement, I have every reason to believe that the assessment of cultivated Government lands in 1863-64 will amount to Rs. 2,48,000, or an increase in the first year in which the new rates are in operation of Rs. 46,000. As the average collections on account of alienated land for the last 10 years have been Rs. 73,400, and the permanent "sulami"

imposed on them by the Survey Rs. 88,000, there will also be an increase on alienated lands over the last 10 years' average collections of Rupees 14,500, or a total increase over the 10 years' average collections from both Government and alienated lands of Rs. 60,500.

14. You will, I think, agree with me that such a result as this has seldom, if ever, been attained in the Bombay Revenue Survey, and the only question is whether your fears, in which I confess I partly shared, that the rates proposed were too high, and that an increase of of revenue has been obtained at the price of over-assessing the district, were well founded.

15. The only way of obtaining a trustworthy answer to this question, in anticipation of the experience of the next few years in the administration of the district, is by observing the manner in which the settlement was received by the people, and whether they showed eagerness or the reverse to obtain the occupation of lands under it. The following facts may, therefore, assist you in forming a judgment upon this point:—

16. *a*.—During the progress of the settlement I used to receive nearly every day from 200 to 300 petitions, nearly the whole of which either contained claims to the occupation of lands already cultivated, or applications to take up waste lands. So far from there being any difficulty in disposing of waste lands, the only difficulty I found was in preventing spots from being occupied which were required for the common use of the villagers. In fact, during an experience of 13 years in the Revenue Survey, I have never yet seen any thing like the eagerness of the people in the greater part of Matur to obtain possession of Government lands.

b.—You will scarcely find, I think, that a single number cultivated in 1862-63 will remain waste in 1863-64. Nearly every field thrown up by its holder during the settlement was immediately applied for by some one else.

c.—In a few villages, the assessment of which was considerably raised by the settlement, the people at first grumbled, and refused to agree generally to take up their fields for the ensuing year. In these cases I gave them a delay of a few

weeks to let them make up their minds finally before giving the occupation of the resigned lands to other applicants. Finding that if they persisted the whole of their lands would be taken up by strangers, they in all cases at last agreed for the lands already in cultivation, and in some applied for all their waste as well.

17. From these facts I think I am justified in concluding that, in the opinion of the people themselves, the evenness of the Survey rates, and the security of tenure under the settlement, has more than made up for a slight increase in the general pitch of assessment.

18. The average acre rates of the Government lands of the district are as follows:—

Average Dry-Crop Rate.	Average Garden Rate.	Average Rice Rate.	Total Average Rate.
Rs. a. p. 2 14 4	Rs. a. p. 4 12 10	Rs. a. p. 5 7 3	Rs. a. p. 3 10 1

19. The settlement was commenced on the 11th of May, and the settlement of the Government lands of the last village, Kaira, was not finished till the 24th of July 1863. The cause of its being so late in the season, was partly the labour and time required to make out the very numerous and complicated papers required, and partly the difficulty of getting through the measurement of the internal shares of fields (which in the whole district amounted to not less than 33,107) from want of a sufficient number of qualified measurers.

20. I have much pleasure in bearing testimony to the great assistance rendered by the Mámlutdar, Pranshunkur Rugonath, in the settlement of this district.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

The figured Appendix to this report is not printed for the reasons given in the footnote to page 424 ante.

No. A OF 1864.

REVENUE DEPARTMENT.

To The Honourable A. D. ROBERTSON,
Secretary to Government, Bombay.

SIR,—With reference to paragraph 3 of my letter noted in the margin, I have the honour to forward, for the approval of Government, Mr. Pedder's Report,* and my reply, on the subject of the Settlement of Alienated Cesses, &c., in the Mehmoodabad (late Matur) Talooka of the Kaira Collectorate.

No. 1116A of the 4th June 1863, relative to water rates on alienated lands in Guzerat.
Captain Prescott, Superintendent of Guzerat Survey, in forwarding Mr. Pedder's Report, has expressed his concurrence therein.

I have the honour to be,
Sir,
Your most obedient Servant,
B. H. ELLIS,
Revenue Commissioner, N. D.

No. 1288 OF 1864.

REVENUE DEPARTMENT

To The Honourable A. D. ROBERTSON,
Secretary to Government, Bombay.

SIR,—I have the honour to submit the accompanying correspondence relative to the revision of assessment in the Mehmoodabad (late Matur) Talooka of the Kaira Collectorate.

From Captain Prescott to the Collector of Kaira No. 542, dated 31st December 1862.
From Collector of Kaira to the Revenue Commissioner N. D. No. 77, dated 23rd January 1863.
From Revenue Commissioner N. D. to the Collector of Kaira No. 368, dated 7th February 1863.
From Captain Prescott to the Collector of Kaira No. 546, dated 21st November 1863.

2. It will be perceived that Captain Prescott's proposals and other details connected with the revision have been already discussed by the Collector and myself. My letter No. 368 will show Government on what points I considered Captain Prescott's first propositions ought to be

Page 37 of the printed papers.

* *Vide* page 484.

modified. His letter No. 546 shows the result after carrying out my instructions. All the principal points having been fully discussed and settled, and the results being given in the annexed papers, little remains to be said in this place. A few minor questions are raised in Captain Prescott's Report just quoted. I have already issued instructions on these, and I consider it unnecessary to trouble Government with the details.

3. The Mehmoodabad Talooka comprises altogether 98 villages; the superficial area of the 97 which have been brought under the Survey Settlement is 264$\frac{1}{5}$ square miles. Burora, referred to in paragraph 2 of Captain Prescott's Report No. 542, has since been ordered to be surveyed, and, being a Talookdaree village, it will be assessed on the principles of the Talookdaree settlement.

4. The villages of Khurettee and Hurriala, alluded to in the same paragraph, are also Talookdaree, and form a part of the Ootelia estate, which is at present managed by Government, owing to there being no recognized Talookdar of Ootelia. In consequence of some misunderstanding, these two villages have hitherto been entered in the Collector's accounts as if they had wholly lapsed. For this reason they have been included in Captain Prescott's settlement like Government villages. I have advised the Collector that these are Talookdaree villages, and will be handed over to the owner of the estate as soon as it is determined who is the rightful heir. This and other circumstances of minor importance, and which need not be described here, will alter the kumal (Rs. 2,72,111-8-0) and other figures of Captain Prescott's revised Statements. These alterations, however, do not affect the general principles of the settlement.

5. The total culturable area of the District is 149,692 acres, of which

120,620 acres are dry-crop lands,
21,990 acres rice lands, and
7,982 acres garden lands.

Again, of the total culturable area 74,806 acres, or nearly fifty per cent., are alienated lands. Such a large proportion of alienated lands is a noticeable feature. The total area of the District, inclusive of 149,692 acres of culturable and 19,387 of unculturable lands, is

divided by the Survey into 48,507 fields or numbers. The average size of fields is three acres, which is very small. But this probably could not be avoided, owing to the existing extreme sub-division of lands, the consequence of the Hindoo law of inheritance.

6. The variations of climate between the different parts of the District being trifling, Captain Prescott has, in fixing the maximum rates, regulated the grouping of the villages according to their relative accessibility to markets. He has divided the villages into four groups, which are given below, with the maximum dry-crop assessment of each :—

			Rs.	A.	P.
1st Class	3	principal market towns	4	12	0
2nd Class	35	villages	4	8	0
3rd Class	25	villages	4	4	0
4th Class	28	villages	4	0	0
4th Class	3	villages	3	12	0
4th Class	3	villages	3	8	0

97, of which two are Talookdaree, as above stated.

7. The method of assessing the different kinds of bagayet or garden cultivation has been explained by Captain Prescott. It appears to me to be a great improvement over the mode hitherto adopted by the Guzerat Survey. According to the system now adopted in assessing lands irrigated from rivers or wells, the dry-crop assessment and the water rates are shown separately. The former is the constant or unchanging element in the assessment; the latter is dependent on the course of rivers or the maintenance of wells, and can be levied or not as water is available or otherwise.

8. The average acre rates of the Government lands of the District are as under :—

Average dry-crop Rs. 2-14-4, average garden rate Rs. 4-12-10, average rice rate Rs. 5-7-3; total average rate Rs. 3-10-1.

9. The following shows the total result of the Survey assessment :—

	Rs.	a.	p.
Total assessment of Government cultivated numbers	2,41,896	2	0
Do. do. of Government waste numbers	30,215	6	0
Do. of Government cultivated and waste numbers	2,72,111	8	0
Do. of alienated lands..	2,68,191	15	0
Do. of all the arable lands of the District....	5,40,303	7	0

10. The net increase caused by the Survey over former assessment on Government cultivated lands is Rs. 38,305-8-3, and on alienated lands Rs. 2,361-10-7.* The total Government gross revenue of the District according to the Survey system in 1862-63, the year of its introduction, was Rs. 3,36,289-11-5, of which Rs. 71,183-10-7 were granted as remissions, for the reasons given in Captain Prescott's paragraph 4. It must be borne in mind, however, that these figures will be somewhat modified, owing to the circumstances mentioned in paragraph 4 above.

* Net increase, as given in column 13 of Captain Prescott's Statement, page 4	Rs. 8,720	7	4
Deduct cesses (column 18) not included in column 11	6,358	12	9
	Rs. 2,361	10	7

Vide Statements.

11. The increase in the assessment of the lands actually in cultivation in the District is nearly five per cent., which cannot be considered great.

12. Government will view with satisfaction the eagerness evinced by the cultivators to take up waste lands, and the high value they put upon occupancy rights. This is the best testimony the people can give of their feeling of the fairness of the Survey rates, and of the security of their rights under the Survey Settlement.

13. The introduction of a new settlement into a District always requires a great amount of patient industry on the part of the Settling Officers. But in the Mehmoodabad Talooka the usual difficulties were much enhanced by the absence of any reliable standard of former measurement, by the extreme unevenness of existing rates in the District, by the excessive amount of alienated land liable to fluctuating cesses, and by the other complications of the former assessment and tenures. Captain Prescott and Mr. Pedder have

displayed an amount of patience, tact, and judgment, which fully entitle them to the commendation of Government.

14. I request sanction to the rates proposed; with the addition of the one-anna cess for roads and education which is levied now, and and I beg to suggest that guarantee be given for the usual period of thirty years.

15. I have this day forwarded the correspondence relating to the settlement of the fluctuating cesses, quit-rents, &c., on the alienated lands of the Talooka. I delayed forwarding the correspondence until I could submit the present papers, in order that both subjects may be considered together.

With letter No. B. 1084 A.

I have the honour to be, &c.

B. H. ELLIS,
Revenue Commissioner N. D.

Camp Bassein, Tanna Districts, 29th April 1864.

Extract paragraph 17 of a Memorandum from the Collector of Kaira to the Revenue Commissioner, N. D. No. 290, dated 1st April 1864.

17. Considering all the difficulties that Captain Prescott and Mr. Pedder had to contend against in introducing the Settlement owing to the very great inequality of the assessment under the late system, the variety of the prevailing tenures, the numerous cesses in addition to the regular assessment and the sulami and suwadea quit-rents, and last but by no means the least, the existence of the asra beegah and the generally unreliable data they had, if not to depend upon, to be guided by in a great measure, the result of the settlement is, the Collector would respectfully submit, very creditable to the energy, ability and tact of these Officers in the execution of the important and arduous duties entrusted to them.

(True Extract.)
J. W. HADOW.
Collector.

No. 2427.

REVENUE DEPARTMENT.

Bombay Castle, 27th June 1864.

Letter from the Revenue Commissioner, N. D. No. 1288, dated 29th April 1864—with accompaniments, relative to the revision of assessment in the Mehmoodabad (late Matur) Talooka of the Kaira Collectorate.

RESOLUTION.—The rates recommended, although considerably higher than those introduced into the adjoining Districts of the Ahmedabad Collectorate, are, the Governor in Council considers, with the modifications made in them by the Revenue Commissioner, N. D., not higher than can easily be borne; His Excellency in Council is therefore pleased to confirm the proposed Settlement, which should be guaranteed for thirty years, except in the case of the two Talookdaree Villages under attachment.

2. The question of the settlement of the quit-rent and fluctuating cesses on alienated lands, which is so closely connected with the assessment on a considerable portion of the Government lands in this Talooka, has been disposed of by Government Resolution No. 2426, dated the 27th June 1864.

3. The Governor in Council concurs with the Revenue Commissioner in considering that the plan adopted for assessing the garden cultivation is a great improvement on the mode hitherto followed in the Guzerat Survey.

4. As expressed by the Revenue Commissioner, the absence of any reliable standard of former measurements, the inequality of the existing rates of assessment, the excessive amount of alienations liable to fluctuating cesses, and the other complications of the former assessment and tenures, rendered the patience, tact, and judgment, displayed by Captain Prescott and Mr. Pedder in conducting the inquiries necessary for completing the settlement deserving of the warm commendation of Government. His Excellency in Council also notices with satisfaction the high standard of accuracy obtained in the measurements, and in carrying out the classification, by Mr. Jordan, the late Mr. Baker, and Mr. Beyts.

5. The Governor in Council observes that the Revenue Commissioner has taken up for separate consideration the questions of roads and of the drainage of the District, which are discussed in Captain Prescott's letter No. 542, dated 31st December 1862, paragraphs 7, 12, and 13, and the Collector's Memorandum No. 77, dated 23rd January 1863, paragraphs 2 to 6, and 13 and 14, respectively; it is therefore unnecessary in this place to enter upon them.

6. The imposition of an extra cess of one anna in each rupee of assessment for roads and education is also sanctioned.

H. E. JACOMB,
Officiating Under-Secretary to Government.

To The Revenue Commissioner, N. D.

No. 6.

Revenue.

India Office, London, 16th January 1865.

His Excellency the Honourable the Governor in Council,
Bombay.

Sir,—I have had under my consideration in Council the Proceedings of your Excellency in Council relative to the introduction of the new rates of assessment into the Talookas of Mehmoodabad (late Matur) and Mahoonda in the Kaira Collectorate, which were transmitted in your Secretary's letters numbered 40 and 45, and dated respectively the 23rd of July and the 8th of August last.

2. These are the first Talookas of the Kaira Collectorate which have been brought under the new Survey settlement, and I have perused with much interest the careful and comprehensive reports drawn up by Captain Prescott, which contain much useful information on the productions, and mode of cultivation, condition and prospects of these pergunnahs. It is very satisfactory to find in these reports such evidence of great and increasing prosperity. From the statements of Mr. Ellis there seems no reason to doubt that the rates which you have adopted, although an enhancement on former rates,

will be easily paid by the cultivators, and I am glad to find that you were sufficiently sure of their moderation to enable you to guarantee their continuance for thirty years.

3. The questions of roads and drainage, so important, as you justly remark, in a sanitary as well as a financial point of view, do not call for notice here, as they have been transferred to the Public Works Department. The reports contain much valuable information as to the saline efflorescence called "Mal" or "Khar. This has been communicated to the Reporter on the products of India in this country, who is preparing a report on the subject of such efflorescences generally.

4. With reference to the imposition of extra cesses, you will be aware from my Despatch No. 85, dated the 16th of December last, that I am still awaiting your report on that question.

5. I quite concur with your Excellency in Council in the praise which you have bestowed on Captain Prescott and Mr. Pedder, for the manner in which they have executed the more than ordinarily difficult task of settling the assessment in these talookas.

I have the honour to be, &c.,

C. WOOD.

No. 674 OF 1865.

REVENUE DEPARTMENT.

Bombay Castle, 18th February 1865.

Forwarded to the Revenue Commissioner, N. D. with reference to Government Resolution No. 2427, dated 27th June, and No. 2740, dated 20th July 1864.

E. RAVENSCROFT,

Officiating Chief Secretary to Government.

No. 3 of 1863.

From W. G. PEDDER, Esq.,
Survey Settlement Officer in Guzerat,

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

"Kaira" Districts, Survey Settlement Officer's Office,
Camp "Duntalee," 11th April 1863.

Sir,—I have the honour of submitting herewith, for transmission to the Revenue Commissioner N. D., through the Collector of Kaira, with any remarks which you may see fit to make upon my proposals, a Statement containing an account of the quit-rents, swadeeos, cesses and other imposts, direct or indirect, upon alienated lands in the Matur purgunnah of the Kaira Collectorate (into which the Survey settlement of assessments is now being introduced,) and explanatory of the methods in which I think that fluctuating, occasional, or indirect imposts may best be commuted into permanent quit-rents, under Sections IV. and V. of the proposed Summary Settlement Act.

2. I will first explain the manner in which the accompanying English Statement and its Guzeratee Index have been prepared.

All imposts affecting alienated lands (which are separately entered in the accounts) have been classified under the following headings (in column 2 of the statement), viz:—1*st*, Quit-rents unvarying in amount; 2*nd*, Quit-rents fluctuating in amount; 3*rd*, Swadeeos, or cesses levied only under particular circumstances; 4*th*, Plough and other similar cesses; 5*th*, Cesses connected with irrigation; 6th, Miscellaneous cesses not falling under any of the first five classes. In column 4 of the Statement the nature of each particular impost is explained, according to which it has been classified under its proper heading. In column 5 the different villages in which each impost obtains are described according to their number in the 1st column of the Guzeratee Index. In column 6 is entered the total amount of revenue derived from each impost in A.D. 1861-62. Column 7 contains the mode of settlement which I would recommend for each im-

post, and column 8 explanatory remarks; while column 9 is left blank that the mode of settlement finally decided on by superior authority may be recorded in it.

In columns 1 and 2 of the Guzeratee Index is a list of the villages of the Matur district numbered to correspond with column 5 of the Statement. The other perpendicular columns of the Index are classed and numbered so as to correspond with the classes and numbers of the various quit-rents, cesses, &c., in the Statement. Against each village is entered the amount of each impost that obtained in it for A. D. 1861-62, so that to look along each perpendicular column will show at once in what villages each particular impost obtains, its amount in each, and total amount corresponding with the amount entered in column 6 of the Statement; and to look along the horizontal columns will show what cesses obtain in each village, the amount of each cess, and total amount for that village.

3. You are aware that in the districts hitherto settled (comprising the "Khalsa" portion of the Ahmedabad Collectorate) the commutation of the various imposts upon alienated lands into fixed quit-rents has been effected upon a system devised by the late Settlement Officer, Mr. Rogers, and which approved itself to him, not as being intrinsically the fairest, both to Government and to the landowner, but chiefly as giving the best chance, in the existing state of the law, of the settlements being upheld by the civil courts in case any persons, who might think their interests injuriously affected by them, should refuse to pay the commuted quit-rents, and bring actions against the Collector. After Mr. Rogers left the Survey, you directed me to commute imposts upon alienated lands in the two Ahmedabad districts, Duskroee and Purantej, into which it then remained to introduce the Survey settlement, according to the principles adopted by Mr. Rogers in the other districts of the collectorate. This was done, and for reasons stated in the 10th paragraph of my letter, marginally noted, (to which I beg to refer you for an account of the principles of the settlements hitherto made), I have ventured to recommend

To Superintendent of Survey, No. 1, dated 14th February 1863. Regarding commutation of cesses, &c., upon alienated lands in "Duskroee."

that the commutations thus effected in Ahmedabad be generally confirmed.

4. There seems now, however, to be a prospect that Sections IV. and V. of the proposed Summary Settlement Act, the powers to be conferred by which Sections will remove the legal difficulties which Mr. Rogers found in attempting to commute fluctuating, indirect, or occasional imposts upon alienated lands into fixed quit-rents, will shortly become law. As we have not begun to introduce the Survey system of assessment into the fresh collectorate of Kaira (two districts of which, Matur and Muhoonda, will, I hope, be settled this season) and as the difficult question of what to do with the numerous and complicated cesses which still obtain in Kaira has, by the Government letter, marginally noted, been expressly reserved for disposal by this department at the time of introducing the revised rates of assessment into each district, I think it right, in this Report, to enter somewhat fully into details, in order that superior authority may be able to pass orders upon it which may serve as rules for our guidance in future settlement, and thus prevent needless correspondence and waste of time.

No. 1867, dated 9th June 1858, paragraph 8, upon Memorandum from Revenue Commissioner, N. D. No. 589, dated 28th February 1856, forwarding a Report of Collector of Kaira, No. 48 A, dated 31st January 1855.

5. With this view I will notice *seriatim* those items in the accompanying Statement which seem to require more explanation than is contained in the Statement itself.

6. *Class I. Unvarying Quit-rents. No.* 1 "*Oodhur Sulami.*"—Mr. Rogers, in his letter, marginally noted, stated that Clause 2, Section VI., Regulation XVII. of 1827, is evidently applicable to "oodhur sulamies." That to place the assessment on one or more of the distinct fields comprised in the estate is very necessary, not only to simplify the accounts, but also to enable revenue officers, if need should arise, as is very likely, owing to the rapidly increasing alienation of lands by "Grassias," to realise the assessments from the produce of the land. But that as it would be

To Revenue Commissioner, N. D., No. 66, dated 26th June 1855, paragraph 4. Regarding commutation of cesses, &c., upon alienated lands in 38 villages of the Dholka purgunnah.

impossible to obtain the consent of the owners to the imposition of a fixed assessment upon a portion of the lands, Mr. Rogers had issued a proclamation to the effect that he was about to throw the assessment upon certain fields, and that any person not coming forward to object would be considered to agree to the change. The persons who at present pay these assessments would, however, continue to pay them.

7. On this letter the Collector of Ahmedabad, to whom Mr. Rogers' letter had been referred for report, observed that he concurred with Mr. Rogers as regards the applicability of Section VI. of the Regulation to "oodhur sulami" lands, but doubted whether its provisions could be legally enforced without the application and consent of the owners of the lands. Mr. Rogers appeared to think that the application of the persons paying the cess to have the assessment thrown upon a portion of the land might be dispensed with, because the owners have departed from the condition of the tenure by alienating their lands, and that his proclamation was sufficient to protect the interests of Government. The Collector, however, doubted this, being of opinion that proceedings under the Regulation ought to be in strict accordance with the mode of procedure therein laid down, and that if owners of "oodhur sulami" lands had really violated the conditions of the tenure the proper course would be to serve notices on the lands and resume them.

Collector to Revenue Commissioner N. D., No. 47, dated 9th January 1857, paragraph 11.

8. To these observations Mr. Rogers replied that, "foreseeing the difficulties that might attend the carrying out, strictly, of the provisions of Clause 2, Section VI. of Regulation XVII. of 1827, I adopted the plan of retaining the prevailing system of 'oodhur sulamies,' or quit-rents in the lump, upon the whole of the lands subject to the cess in the remaining villages of Dholka settled last year, and am engaged in revising, in this particular, my settlement in the villages reported on in my letter No. 66 of 1855."

To Revenue Commissioner for Alienations, No. 22, dated 27th of March 1857.

9. Consequently, in the Ahmedabad districts, "oodhur sulamies" have been retained in their present form; the whole of the

lands on account of which they are paid, being, however, distinctly shown in the Survey papers.

10. It seems to me exceedingly doubtful whether Clause 2 Section VI. of the Regulation does apply to "oodhur sulami" lands, because—1*st* "oodhur sulami" is not a "cess (vera, &c.)" but an assessment on lands, partially alienated; 2*nd*, those that pay it are not a "class of people" as such, but are the owners actually or originally in possession of particular lands subject to that assessment; and 3*rd*, "oodhur sulami" lands are mostly "wanta," which are notoriously alienable. The cesses really meant in the section are, I think, such as "dharala-vero," "hol-vero," &c., an account of which will be found below.

11. The Regulation contains nothing whatever regarding the mode in which assessment of any kind is to be recorded by the Collector, nor indeed could it, considering that when it was passed, assessments were fixed and levied in every possible form, from an actual share of produce to a lump assessment fixed by a guess on an entire village. The Collector was prevented from raising the amount of an "oodhur sulami" by Clause 2 Section IV. of the Regulation. But as long as he did not increase the amount of the quit-rent, it does not seem to me that there is any thing to prevent his recording it in any way he pleased, as, for instance, as a begotee rate on the whole estate.

12. If I am right in this, there is, even under the Regulation, no objection to our adopting the mode of settlement which I have recommended in the Statement as the simplest and fairest that occurs to me, viz. that of distributing the whole amount of the "oodhur sulami" over the separate fields comprised in the estate, in proportion to the assessment of each. If the original owners of the estate choose, they can still pay the full amount if they think it unfair (as has been represented to me in the petitions of several "Grassias") that they should have to pay the whole "sulami" when they have alienated part of the estate; they need only decline to pay the "sulami" fixed on those fields not in their own possession, when, as the land and its crop is in all cases ultimately liable for the revenue, the Collector would proceed to recover the amount from the persons actually in possession of each particular field.

13. *Class I.*—2. *Fixed Quit-rents on Fields.*—Under the system pursued in districts hitherto settled, the same sum which has hitherto been actually paid by each alienated field, has been thrown on it as a permanent quit-rent. In most cases, however, "kaem sulamies" are begotee rates, not lump sums on each field, and these rates are levied, not on the measured but on the "asra," or estimated beegahs, as with the assessment of Government lands. A field, therefore, may be entered as 4 "asra beegahs," paying a "sulami" of Rupee 1 per beegah, total Rs. 4. But on being measured by the Survey, it may be found to contain 6 measured beegahs. It appears to me that it would be legal, in such a case, to impose on it a fixed quit-rent of Rs. 6. The holder would argue, that as the field has hitherto paid only Rs. 4, Government is debarred by Clause 2, Section IV. of Regulation XVII. of 1827 from increasing the amount of the quit-rent. But the fair answer to this, I think, would be, that the specific limit to assessment which has been established and preserved, is not Rs. 4 on the field, but Rupee 1 per beegah, according to the village books, and that that limit is not over-stepped by the settlement.

14. It must be understood that, in the above case, there is no land held in excess of the recognised area. The field would be recorded as 6 beegahs pusaita, or whatever the tenure might be; only the revenue is levied, as in Government lands, upon the "asra beegah."

15. *No. I.*—3. "*Chitiamun.*"—This cess I have described as the same as "ruza-chithi," or "vero," for permission to cut the crops in alienated lands, which, from the lands not having remained waste for many years, has come to be considered a permanent impost. In a statement of cesses sent in by the Collector in 1838, "chitiamun" is, however, described as a cess imposed to make up for the loss sustained by Government in remitting the revenues of a village by "hoondy." This is, I think, incorrect, as some of the lands on account of which the cess is paid are free of all other assessment. The amount of the cess should, I think, be imposed as a direct quit-rent on the land, although by a Government order "ruza-vero" on alienated lands, which obtained in 42 villages of the collectorate, has been abolished to the amount of Rs. 292-12.

No. 3753, dated 19th December 1837.

16. *Class II. Fluctuating Quit-rents.*—None of the imposts contained in this class call, I think, for particular notice. The mode in which Mr. Rogers commuted similar imposts in Ahmedabad, that of fixing the average amount annually realised during 12 years from each field as a permanent quit-rent upon it, should, I think, be adopted in Kaira. I have, however, recommended that in case any lands subject to these imposts may have paid nothing owing to their not having been cultivated during the last 12 years, the same amount be imposed on them, as a permanent quit-rent in commutation of their liability to assessment if cultivated, as would be imposed if they had been cultivated in only one year of the series.

17. *Class III. Swadeeos Nos.* 1, 2, 4, 5, 6, 8.—These are either tenants' swadeeos, or assessments paid by persons belonging to particular castes, when they cultivate alienated lands, whether their own or belonging to others.

To Revenue Commissioner, N. D., No. 66 of 1855, dated 26th June. On the commutation of imposts on alienated lands in 38 villages of Dholka.

Mr. Rogers in the letter marginally noted, paragraph 3, described imposts of this nature as follows:—

"Clause 4 of Section IV. of Regulation XVII. of 1827, admits of any excess of assessment assessable under former practice upon lands in addition to what they would, according to general rules, otherwise pay, in consideration of other land enjoyed with them, and not directly assessed, or assessed below its value, being thrown upon the latter land. The word 'veta' used in this clause is a term used in the Kaira collectorate for land held on a tenure similar to that described in the clause, and it does not in any way affect the right of Government to place the larger revenue thus derived upon the land thus indirectly assessed, whether the land, in consideration of the freedom from, or lightness of, assessment of which it is levied, be its own or alienated land. The local denomination of the tenure of land in the Dholka purgunnah corresponding to this is swadeeo; land liable to swadeeo being alienated land, either wholly or partially exempt from direct assessment, which if certain parties under

former practice cultivated, they had to pay an assessment beyond what Government could demand as the assessment of their own lands in the possession of those parties."

18. I cannot but think that Mr. Rogers was entirely mistaken in describing "swadeeo" as a local denomination corresponding to "veta," for the following reasons:—1*st*, under the "veta" tenure, or the "khatabundy," which does correspond to it, the land upon which the heavier assessment is levied, is invariably entered as Government land. But a person often pays swadeeo although he does not cultivate or hold a beegah of Government land, but only alienated lands,—sometimes his own, sometimes belonging to others. 2*nd*, "swadeeo" and "veta" have a totally distinct origin. Swadeeo, though not unknown under the Mahratta Government, was comparatively little employed by them, and in most cases was first imposed by the earliest British collectors, in order, not only to raise a direct revenue from alienated lands, and thus prevent loss, when the management of villages was taken out of the hands of the village community and assumed directly by the Collector, but also to avoid the risk of Government lands being thrown out of cultivation by the holders of alienated lands letting them for less than the Government rates of the village. The nature and origin of the "veta" system will be found explained below (paragraph 72).

Vide Honorable Mr. Elphinstone's Minute on the northern zillahs of Guzerat, Revenue Selections, Volume III. page 691.

Vide Collector's Jummabundy Report for 1841-42—"Swadeeos were originally imposed to prevent alienated lands being cultivated to the detriment of Government lands."

19. It is not, however, now necessary to decide whether Mr. Rogers was right or not in the view he took of the tenure of lands liable to pay swadeeo, for the reasons which made him think it desirable to bring such lands within the scope of Clause 4 of Section IV. of Regulation XVII., have been removed by the passing of the Summary Settlement Act. I will, therefore, proceed to consider what is the best away of commuting such imposts into permanent quit-rents.

20. Two modes present themselves to me—

1*st*.—The same as that adopted by Mr. Rogers in Ahmedabad, that of placing the average annual amount actually levied as swadeeo during the last 12 years on account of each field as a permanent quit-rent on it. According to Mr. Rogers' settlement, however, those fields which, although liable to "swadeeo," have not, during the last 12 years, actually paid any, would be relieved from their liability without paying anything for it. I would, therefore, impose on them the same fixed "sulami" as if they had paid swadeeo for only one year of the series.

2*nd*.—The other mode is that of imposing a certain sum as a permanent quit-rent, in proportion to their assessment, upon all lands liable to swadeeo, whether they have actually been paying swadeeo or not, or whether the average of what any particular field has been paying is more or less than the amount imposed. This would, I think, be a fairer mode of settlement than the other, as all the lands are equally liable to "swadeeo," and it is a mere chance whether or not they actually did pay it during 12 years. According to the other mode of settlement the heaviest quit-rents in commutation of swadeeo would be apt to be imposed upon those who could least afford to pay them. The lands of a widow, for instance, or of a child, who from being unable to cultivate themselves have been forced to let them for the last 12 years, would very likely have a "sulami" imposed on them equal to the full Survey assessment, while those of a man able to cultivate himself would pay, according to my proposal above, only the lowest quit-rents that could be imposed, and according to Mr. Rogers' settlement, nothing.

21. I would propose that, if this second mode of commutation be adopted, the sum to be distributed over all the alienated lands liable to "swadeeo" be the average annual amount of all "swadeeos" levied during 12 years, unless that sum did not amount to one anna in each rupee of the assessment of each field, when I would impose the latter sum as a permanent quit-rent.

22. *Class III.* "*Maliat Swadeeos*," *Nos.* 3, 7 *and* 8.—These are heavy begotee crop-rates on valuable garden crops, such as sugar-cane, plantains, &c., when grown in alienated lands.

23. Mr. Rogers merely commuted this begotee crop-cess, in order to avoid the necessity of an annual measurement, into a lump crop-cess in the following manner. He settled that whenever the crop liable to the "swadeeo" was grown at all in a field less in area than 1½ acres, a sum equal to the old begotee crop-rate on 1 acre of the cultivation should be levied in the lump, and if the field was larger than 1½ acre, a sum equal to the old rate on 1½ acre.

24. The only advantage that seems to me to be gained by this settlement is that of dispensing with actual measurement, and it has the disadvantage of being a check on freedom of cultivation. For a cultivator may desire to grow ½ an acre of sugar-cane, not having manure, &c., enough to grow more; but by Mr. Rogers' settlement he could not do so unless by paying the same rate as if he cultivated an acre or 1½ acre. On the other hand a man who has a 10-acre field might plant it all with sugar, paying only at the rate of 1½ acre, and thus Government would lose, and the richer cultivator would have an advantage over the poorer one.

25. The difficulty in the way of adopting any settlement like either of those proposed above for "khedoo-swadeeo" is, that only those lands can produce the more valuable crops which are capable of being irrigated by sweet water. Consequently it would be equally unfair to continue a permanent quit-rent in commutation of "maliat-swadeeo" upon lands the well irrigating which may perhaps have turned salt, or to impose any quit-rent, however small, in commutation of their nominal liability to pay the cess upon lands which never have grown the crops, and perhaps never can.

26. If it is thought objectionable to retain the crop-cess in its present form, I would suggest the following mode of commutation:—

To impose as a permanent quit-rent upon all fields that have hitherto paid "maliat-swadeeo" the average annual amount so levied for the past 12 years, provided it does not exceed the Survey assessment of the field, with the understanding that the cess so imposed will be struck off if the holders of the fields prove that it can no longer grow the crop; and in case lands which have not paid the cess during 12 years should hereafter be cultivated with crops liable to the swadeeo, to give the holders the option of paying the crop-cess as

at present, or of commuting it to a fixed quit-rent, calculated at $\frac{1}{4}$th the amount of the cess itself on the whole land. I fix $\frac{1}{4}$th as the proportion, because the most valuable crops, especially sugar, are hardly ever grown in the same land oftener than once in four years.

27. *Plough and other Cesses, IV.* 1, 2, *and* 3.—Cesses of these kinds, at the commencement of the British rule, prevailed in a very great number of villages in the Kaira Collectorate. *It will be* observed that the first "hol-vero" is not at least now, a real plough-tax, as its amount does not depend upon the number of ploughs used by each person who pays it, but it is a lump sum payable annually, and the amount of which is, or rather was, solely regulated by the ability to pay of each person subject to it. These cesses, there can be no doubt, were originally imposed as an indirect mode of assessing alienated lands, in order to make up the lump assessment of villages. "Many, if not most, of the veros," says the Honorable Mr. Elphinstone (in his Minute on the northern zillahs of Guzerat, Revenue Selections, III. page 602), "fall on the rent-free lands." And the Collector in his "Jummabundy" Report on the Thasra purgunnah for A. D. 1823-24, says—"In 12 villages a 'hol-vero' is in force. The ryot generally cultivates a small portion of Government land at from 1 to 5 Rs. a 'beegah,' pays a 'sulami' (on some of his alienated land) of from annas 4 to Rs. 1-8, and enjoys his 'nukroo,' *the 'vero' rising in proportion to his free and 'sulami' land.* Koonbies pay 2 to 164 Rs.; Coolies and Mussulmans 1 to 46 Rs."

28. I beg now to give a brief abstract of the correspondence relating to "hol" and "khata-veros" which took place when Mr. Collector Kirkland revised the "begotee" rates in many villages of the collectorate.

29. Mr. Kirkland in 1838-39 and 1839-40 reported that he had introduced a revised begotee in lieu of the bhagbuttai system, and of plough taxes in 75 villages of the collectorate. These arrangments were sanctioned by Government letter No. 817 of 1841. But the Revenue Commissioner (No. 679 of 1841) inquired of the Collector how alienated lands had been dealt with in abolishing "hol-vero." To this the Collector replied, No. 174 of 1841, that, "in commuting

'hol' and 'khata-veros' on alienated lands, he has increased the 'sulamies' in proportion to the capabilities of the soil, and on lands rent-free, but saddled with the 'veros,' new sulamies have been fixed, so that such lands are now held on sulami tenure, and included in individual 'khatas.' The decrease of Rs. 552 in the accompanying statement is caused by not wanting to over-assess Government land, which would have been the case had the whole 'vero' been imposed on it in addition to the begotee. This settlement does not interfere with swadeeos, which still remain in force. In several villages, owners will not consent to the 'hol' and other 'veros' being commuted to a 'sulami.'"

30. The statement here referred to is as follows:—

"Results obtained by commuting 'Hol' and 'Khata-veros' to Begotee in 70 villages of Khaira Zillah."

	Area of Cultivation	Revenue by old System.	Revenue by new System.	Increase.	Decrease.
	Beeghs.	Rupees.	Rupees.	Rupees.	Rupees.
Government Land	24,175	61,212	72,993	11,781	....
Sulami do.	7,759	13,756	15,484	1,727	....
Nukroo do.	109	....	141	141	....
Veros on the above	....	14,203	....	....	14,203

Net Decrease....Rupees 552

31. With regard to the people who refused to consent to their "hol-vero" being commuted to a "sulami," the Collector further reported, No. 278 of 1841, that "hol-vero" prevailed in 127 Kaira villages, and "khata vero" in 15,—total 142 villages. Of these "hol-vero" has been abolished in 85, and "khata-vero" in 6,—total 91. In 24 "hol-vero" villages and in 5 "khata-vero" these cesses have not been abolished (at the introduction of begotee rates) be-

cause the cultivators refused to have the tax commuted into a sulami. For the 24 plough tax villages the Statement is as below—

	Beegahs.	Rupees.	Average rate per Beegah.
Government Land	4,757 16 19	9,895 6 0	2 1 3¼
Sulami do.	6,960 17 0	7,234 13 0	1 0 8¾
Nukroo do.	995 15 0	....	....
Plough Tax on the 3 kinds indiscriminately	....	5,217 10 0	....
Total ...	12,714 8 19	22,347 13 0	1 12 1½

" As of the alienated land which the cultivators held, by purchase or mortgage, the sulami was paying but a very light quit-rent, and the 'nukroo' nothing, the Mahratta Goverument fixed the plough tax to make up for the deficiency," (or, more correctly, the Mahrattas fixed the lump assessment of the village without considering the amount of land alienated, at least as " vechania" and " gerania," and the village community fixed the plough tax to make up the whole assessment) " which tax has continued to be levied to the present time." " The classes on which the plough tax is fixed are mostly Rajpoots, Coolies, and Mussulmans." " It has been explained to the people that they pay the plough tax in lieu of their enjoying their alienated lands." They acknowldge the fairness of the proposal to commute it to a sulami, but refuse, because when they want money they can now always obtain it by mortgaging their alienated lands, *they* continuing to pay the plough tax, which they say they could not do so well if the plough tax were commuted to a fixed sulami on the land. This is very unfair to Government, as it often happens in such a case that the mortgagor dies or leaves the village, and his plough tax has to be struck off, as by custom it cannot be recovered from the mortgagee. It ought to be commuted to a sulami.

" The account is the same with regard to the 5 ' Khata-vero' villages, the Statement for which is as follows:—

	Beeghas.	Rupees.	Average Begotee.
Government Land	974 4 5	2,304 7 3	2 5 8¼
Sulami do.	1,000 3 0	1,973 14 8	1 15 7
Nukroo do.	50 0 0	....	....
Khata-vero	....	487 15 1	....
Total.	2,028 7 5	4,766 5 0	2 5 7

" There are 16 villages paying Rs. 707-0-6 plough tax, and 4 paying Rs. 65-10-4 khata-vero, in which these cesses are really kheroo-swadeeos, and ought to be entered as such."

" Finally, these taxes, if not commuted, ought not to be remitted, as they are not real plough taxes, and consequently do not interfere with the increase of cultivation."

32. To this letter the Revenue Commissioner replied (No. 1409 of 1841) that it did not appear from the Collector's reports whether "hol-vero" is paid by any cultivators holding *only* Government lands, or only by those who have also alienated lands. The people should be told that under Clause 2, Section VI. of Regulation XVII., no alienations of their alienated lands will be permitted, if they will not agree to the commutation.

33. To this the Collector replied (No. 351 of 1841), that " the begotees on the *Government* lands in the khatas of the cultivators of the 29 villages paying plough tax and khata-vero, &c., are usually equal to the productiveness of the soil. It is, therefore, to be presumed that they are levied on the *alienated* lands of the khata, as they are not specified on each description of land, but entered in one item, as levied on the whole khata." " The ryots know the Regulations perfectly well; hence, when a khatedar wants money, he secretly sells his alienated land, continuing to pay the tax himself, and the land remaining in his name. By and by he cannot pay

the tax; then the purchaser comes forward and proves his title, and being called on to pay the 'vero,' argues that it is a personal tax, as he has never paid it since he had the land; and the only remedy for this is, to commute such cesses to a 'sulami.'"

34. On this, the Revenue Commissioner wrote to Government (No. 1643 of 1841) recapitulating the correspondence, and stating his opinion—1*st*, that with regard to the 29 villages it would be clearly illegal to commute, as proposed by the Collector, without the consent of the holders, the plough tax and khata-vero to a quit-rent. The headings should, therefore, be kept as they were, care being taken that in all cases of transfer of these lands, Government rights should be preserved by a strict attention to the Regulation. 2nd, that in the case of the villages in which plough tax or khata-vero is really a swadeeo, there would be no advantage in changing the designation.

35. On this, Government (No. 3807 of 1841) decided, "that as the clause of the Regulation only permits the Collector to commute a cess to a sulami with the consent of the holders, and as the present system seems not particularly objectionable, the cesses in the 29 villages should be continued as they are, care being taken that all the lands alienated, as well as Government, are clearly entered in each ryot's khata who pays the cess, so that it may always be susceptible of proof, in case of a transfer, that the alienated land transferred is liable to the cess."

36. Of the 24 hol-vero and 5 khata-vero villages regarding which the above correspondence took place, 13 hol-vero and all the khata-vero villages were situated in the present Matur purgunnah. I give below Statements showing the amount of each cess for each village as then reported by the Collector, and also the amount *now* levied. It will be seen that the amount of the cesses have decreased in every village except one, and that in several villages, in which the cesses were paid in 1841, none is now levied. I have written to the Mamledar to inquire the reason of the variation, and whether, when the cesses were struck off, any sulami on alienated lands was imposed in commutation, or not.

A.

STATEMENT showing the quantities of Government Lands, "Sulami," or Lands paying Quit-rents, and "Nukroo" or Rent-free Lands in the Kaira Zillah, which pay Plough Tax besides the usual Begotee and Sulami Assessment, the holders of which protest against any part of the Plough Tax being added to the amount of their other payments in doing away with the Plough-vero.

Number of Village.	Names of Villages and Purgunnah.	Government Land and its Revenue.		Sulami Land and its Quit-rents.		Nukroo or Rent-free Lands.	Amount of Hol-vero or Plough Tax paid upon Government, Sulami and Nukroo Lands.	Total of the Government, Sulami and Nukroo Lands, with the Revenue derived from them.		Present payments of Hol-vero.	REMARKS.
		Beegahs.	Rupees.	Beegahs.	Rupees.			Beegahs.	Rupees.		
	Purgunnah Matur.										
1	Seengeewara..	23 10 0	38 15 0	588 16 15	495 13 7	486 10 0	987 14 3	1,098 16 15	1,522 10 10	796 7 8	
2	Pureenj	134 15 0	162 13 11	655 11 15	767 7 10	111 0 0	879 6 0	901 6 15	1,809 11 9	766 11 7	
3	Sundanah ..	190 5 0	243 2 2	389 3 5	459 9 0	....	131 10 2	579 8 5	834 5 4	116 12 10	
4	Mehluj	123 14 10	365 13 5	337 7 15	479 13 6	....	139 2 8	461 2 5	984 13 7	121 5 7	
5	Ruttunpoor..	166 10 0	679 5 4	331 2 15	529 12 6	....	81 11 2	497 12 15	1,290 13 0	103 6 9	Entered under No. 6 of Class III. in the Statement.
6	Moruj	163 15 0	1,051 12 2	484 8 5	394 12 6	187 5 0	247 13 4	835 8 5	1,694 6 0	....	This sum is now entered under Nos. 12, 13, 14, of Class IV.
7	Warshung ..	....	....	327 6 15	206 12 11	....	152 4 7	327 6 15	359 1 6	98 1 10	
8	Poonaj	401 5 0	993 6 8	175 0 0	128 8 0	....	49 9 4	576 5 0	1,081 8 0	....	
9	Koonjera	201 10 0	518 2 11	125 0 0	62 8 0	....	10 11 1	326 10 0	591 6 0	....	One village "Usamlee" No. 94, not entered in this List, pays Rs. 42-2 "Hol-vero."
10	Rudhwanuj ..	49 0 0	103 1 8	88 5 0	152 8 0	28 5 0	22 8 4	165 10 0	278 2 0	18 14 1	
11	Peepria	51 0 0	95 4 0	89 15 0	41 11 0	....	20 0 7	90 15 0	156 15 7	....	
12	Rudoo-Sulput	912 2 0	2,933 0 2	82 15 0	28 7 1	....	583 6 2	994 17 0	3,544 13 5	....	
13	Kootubpura..	75 0 0	114 1 2	99 10 0	103 6 10	....	78 4 2	174 10 0	295 12 2	78 4 2	This is now entered as a "Dharala-vero."
	Totals....	2,492 6 10	7,208 14 7	3,724 2 5	3,851 2 9	813 0 0	3,384 5 10	7,029 8 15	14,444 7 2	1,994 0 6	

Kaira Collector's Office, September 1841.

E. E.
(Signed) — KIRKLAND,
Collector.

(True copy)
W. G. PEDDER,
Survey Settlement Officer in Guzerat.

B.

STATEMENT showing the quantities of Government Lands, "Sulami" or Lands paying Quit-rents, and "Nukroo" or Rent-free Lands, in the Kaira Zillah, which pay Khata-vero besides the usual Begotee and Sulami Assessment, the holders of which protest against any part of the Khata-vero (tax upon cultivators' holdings) being added to the amount of their other payments, in doing away with the Khata-vero.

Number.	Names of Villages and Purgunnah.	Government Land and its Revenue.		Sulami Land and its Quit-rents.		Nukroo or Rent-free Lands.	Amount of Khata-vero paid upon Government, Sulami and Nukroo Lands.	Total of Government, Sulami, and Nukroo Lands, with their Revenues.		Khata-vero now paid.	REMARKS.
		Beegahs.	Rupees.	Beegahs.	Rupees.			Beegahs.	Rupees.		
	Purgunnah Matur.										
1	Dethlee	146 17 10	522 11 10	309 7 10	583 10 9	....	281 6 1	456 5 0	1,387 12 8	313 6 11	2 Villages not entered in this list now pay 'Khata-vero"—Usamlee, No. 94, Rs. 4-8-3, and Seengeewara, No. 64, Rupees 169-6-3.
2	Syla	213 5 0	426 8 9	25 0 0	22 12 7	....	32 7 4	238 5 0	481 11 11	20 2 7	
3	Nadolee	243 5 0	469 9 9	185 6 15	376 0 2	....	80 7 0	488 11 15	926 0 11	77 14 1	
4	Kuthora.....	137 17 10	306 12 8	98 3 15	132 4 6	....	29 9 7	236 1 5	468 10 9	25 8 0	
5	Degaum	236 19 5	578 13 0	382 5 0	859 2 8	50 0 0	64 1 1	669 4 5	1,502 0 9	93 2 2	This is entered under No. 5, Class IV.
	Totals....	978 4 5	2,304 7 3	1,000 3 0	1,973 14 8	50 0 0	487 15 1	2,028 7 5	4,766 5 0	530 1 9	

Kaira Collector's Office, September 1841.

E. E.
(Signed) —KIRKLAND,
Collector.

(True copy)
W. G. PEDDER,
Survey Settlement Officer in Guzerat.

37. It will be observed that the Collector nowhere explains, in the correspondence quoted above, in what proportion, in commuting plough tax and khata-vero, he threw sulamies on the alienated lands in each holding. It would appear, however, that he first assessed the Government lands in each holding at new begotee rates, such as were judged fair by the punchayets employed, and then, if the plough tax was not entirely absorbed by this, threw the balance as a quit-rent on the alienated land.

38. It will also be noticed that Mr. Kirkland evidently considered the alienated lands, from the produce of which these cesses were paid, to be those only which belonged to the persons who paid the cess, not those which they might cultivate as tenants of others. For he says, regarding certain villages in the "Boorshud" and "Napar" districts, that in these the cesses, being paid by persons who cultivated alienated lands as tenants, are really "kheroo swadeeos."

39. The third cess, "oodhur-vero," as now levied, exactly resembles "hol-vero" and "khata-vero." It seems, however, to have been originally not confined to land, for the Collector, in a Statement of cesses which he handed up with his letter No. 12 of 12th January 1838, describes "oodhur-vero," then prevailing in nine villages of Matur, as "a tax, or sums levied in the gross on trades and occupations, or on certain castes, but not on any particular account. It takes its origin from the former Government, and still continues to be levied on individuals." It would seem that according to the old lax system, the cess was called by the same name, whether it was a "moturfa" or "kusub-vero," or really an indirect assessment on alienated lands, and accordingly I find that in a statement of cesses abolished under Act XIX. of 1844, Rs. 135-2-6 are entered as "oodhur-vero" or "imposts on various descriptions of retailers" under the head of "moturfa," and Rs. 289-11-7 as "imposts on various classes of people," under the head of "kusub-vero," while those "oodhur-veros" which fall on land were not entered in the statement and still exist.

40. It remains to inquire what mode of commutation should be adopted for these cesses. As I think it is clear from what I have stated above (paragraph 27) that they are really indirect assessments

on the alienated lands of the people who pay them, it would be, I am of opinion, perfectly just to impose their full amount as permanent quit-rents on those lands, whether the direct assessment of the Government land is raised or lowered by the Survey Settlement. As this would, however, probably cause a good deal of discontent, and as a different principle seems to have been adopted by the Collector in commuting these cesses with the consent of the owners in 1840-41, I would rather recommend that we pursue the same course as the Collector then did, and only throw on the alienated lands the portion of the cess which may not be absorbed by the new assessment of the Government lands in each holding. If this course is pursued it is likely that a good deal of the "hol-vero," which is mostly paid by Coolies, Mussulmans, &c., the assessment of whose Government lands will be generally raised by the Survey, will be absorbed in the assessment of Government lands, while the "khata-vero," being mostly paid by Koonbies and Patidars, whose Government lands are now rated very high, will generally be commuted to a "sulami."

41. In cases, however, where "hol-vero" and "khata-vero" are paid by persons who hold lands on a khatabundy tenure, which appears to fall properly under Clause 4 Section IV. of Regulation, XVII., and which cases I shall notice hereafter, I would (if the second mode of dealing with khatabundy lands, recommended in paragraph 83 below, be approved) simply include the cess in the amount of the existing khata, the whole balance of which, after deducting the Survey assessment of lands now entered as Government would be thrown on the alienated lands of the holding.

Vide paragraph 77 and follows.

42. It must be, however, noticed, that in many cases persons who pay these cesses have no alienated lands entered in their names, and in some no lands at all. In these cases it would, I think, invariably be found on inquiry, that alienated lands once belonging to the persons who now pay the cess, have been transferred to some other persons. It would be, I respectfully submit, impossible for this department to attempt to trace such lands, and, if the present holders agree to pay the quit-rent of 2 annas in the rupee, under the Summary Settlement Act, no further inquiry should, I think, be made. But I think

the officer who makes the settlement under that Act, should be instructed to be very careful, when holders of alienated lands, especially "Waneeas," "Brahmins," and "Sowkars," holding "vechania" and "gerania" lands, elect an inquiry, to ascertain whether they have not acquired them from persons who were paying plough or other cesses, without applying to have the cess imposed directly on some portion of the lands. If it should appear that they have so acquired the lands, there can, I think, be no doubt that the lands may be resumed under Clause 2, Section VI., Regulation XVII., and the resumption of a little such land after inquiry would, I have no doubt, induce many persons to accept the compromise offered by the Act.

43. *IV.* 9, 10, *Dharala-vero.* The first of these cesses is levied in a lump sum annually from individuals, just like Nos. 1, 2, and 3. The Collector, in a Statement of the Kaira cesses, sent in with his letter to the Revenue Commissioner, Nov. 12, 1838, says of "dharala-vero,"—"This tax was fixed by the former Government on coolies, sepoys, and rajpoots, because they possessed large quantities of alienated lands, and paid very low sulamies; they also derived large profits from the produce of trees, and from escorting travellers." In a statement of cesses abolished under Act XIX. of 1844, accompanying Collector's letter to Revenue Commissioner, No. 164 of 1847, Rs. 139-7-1, "dharala-veros" are entered under the head of "kusub-vero" as "tax on various classes of people, non-cultivators." From this it would seem that all those persons who now pay "dharala-vero" without possessing any land, have transferred their lands since 1847.

44. It would be perhaps not unfair to throw the whole of the dharala-vero paid by each person holding alienated lands upon those lands as a permanent quit-rent. I would, however, recommend that the same course should be followed with this cess as I have above recommended for plough tax, *i. e.*, to throw on the alienated land only that portion of the cess which may not be absorbed in the assessment of the Government lands in each holding. In cases where the alienated lands of persons liable to pay this cess have been transferred to others, the same course should, I think, be followed under the Summary Settlement Act as I have indicated in paragraph 41 above.

45. The *2nd* kind of "dharala-vero" (No. 10). A lump sum paid by the caste should, I think, be commuted to a small quit-rent fixed on all alienated lands belonging to people liable to pay the cess.

46. Nos. 12, 13, and 14 will be dealt with below (paragraph 72).

47. No. 17. "*Ghur Zumin-noo Bharoo.*"—This is a most obscure and unsatisfactory cess in Kaira kusba. I will first give a brief abstract of the correspondence that has hitherto taken place regarding it.

48. Certain patels and Koonbies of Kaira sent a petition to the Revenue Commissioner, dated 31st June 1848, requesting that the cess they paid, called "ghur-bharoo," might be struck off, as it was not really a ground rent for the sites of houses, but a tax on cultivation in addition to a full begotee. That this was proved by the fact that many persons who had houses did not pay the cess, and others who paid the cess had no houses. That the old records would show that from $\frac{\text{Sumvut 1860}}{\text{A.D. 1803-4}}$ to $\frac{\text{Sumvut 1875}}{\text{A.D. 1818-19}}$ the cess was called not "ghur-bharòo" but "khata-vero"; and that the practice was, that if a man died without heirs the cess was struck off, whether he had houses or not. This petition was referred to the Collector, who reported in Guzerattee, 29th August 1851, and recommended that the portion of the cess which was paid by *non-cultivators* should be struck off as an objectionable impost under Act XIX. of 1844. To this the Revenue Commissioner replied, September 11th, 1851, inquiring if the cess was the same as that described by the Collector in the Statement accompanying his letter No. 12, dated January 12th, 1838; as "a tax on houses, or rather perhaps a rent for Government land taken up by the houses, which originated in the time of the former Government," what objection there was to the levy? To this the Collector replied in English, No. 25, dated January 22nd, 1853, that the origin of the cess was obscure. That from A.D. 1803-4, the year in which British rule commenced, to A.D. 1824-25, it was entered simply as vero, and the words "ghur-bharoo" entered in the latter year apparently without authority. That in A.D. 1829-30, lands were given out on khatabundy leases, which included the amount both of "begotee" and of the "vero." That the Statement of 1838 was wrong in

calling the cess a ground-rent, that there was no reason for supposing it to be so, as the levy, which varied from Rs. 0-7-3 to Rs. 8-9-9 did not at all depend in amount upon the houses possessed by each person who paid it, and that it appeared to have been originally an "oodhur-vero" varying in amount according to the circumstances of those who paid it. That it was then levied from 331 Koonbies, of whom 228 were cultivators, paying Rs. 708-6-4, and 141 non-cultivators, paying Rs. 324-6-10, total Rs. 10,32-13-2. Finally, that he recommended the Rs. 324 paid by non-cultivators to be struck off as an objectionable levy under Act XIX. of 1844, and the remainder to be retained, pending the introduction of the Survey.

49. To this the Revenue Commissioner replied, No. 1356 of 1853, that the Rs. 324 should be immediately struck off, and inquiry should be made as to what was done about this cess when the revision of assessment in Kaira kusba was made in 1829-30, to see if any mention was then made of the cess as part of Land Revenue, as otherwise it would seem that the whole came under the provisions of Act XIX. of 1844.

50. On this the Collector reported, No. 388 of 1853, that the Dufturdar Moteechund, who superintended the punchayets in giving out lands on khatawar puttas in 1829-30, had reported on the 8th April 1830 that the rental of beegahs 2,135 so given out had, with reference to the productiveness of the soil, been fixed at Rs. 9,182, *in addition to which* the lessees were, *according to former custom*, to pay a "vero" of Rs. 824-13-0. That the cess, therefore, appeared to be distinct from the fair assessment of the land, and to have been retained only on account of local usage, is an unfair burden on the people who pay it, and should be struck off under Act XIX. Its retention on cultivators, when it and other objectionable items have been remitted to non-cultivators, causes great discontent, and it is not an indirect assessment on alienated lands, as the people who pay it do not hold any.

51. The cess was, however, retained pending the introduction of the Survey.

52. All that I have been able to find out about this cess, in addition to what is contained in the above correspondence, is the following:—

53. The old patels say that the present "ghur-bharoo" is of two distinct kinds. 1*st*—The greater portion of it was, as stated above, originally a "khata-vero" on "Koonbies" and "Kachias," and it is still paid by those castes only, except that a few "Waneeas," "Brahmins" and others, who have bought houses from Koonbies and Kachias have had the cess paid by the original proprietor transferred to them. 2*nd*—A small portion is really ground-rent on houses built in a place outside the town walls, near a ravine. If, as sometimes happens, a house is washed away in this quarter, the cess on it is remitted, and re-imposed if the house is re-built.

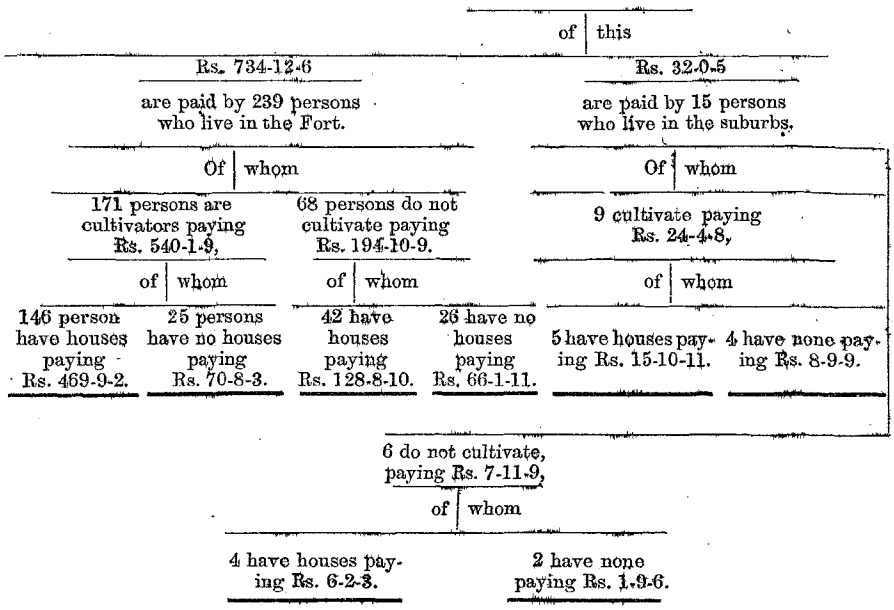
54. I found among the Kaira records a Guzerattee paper, without date or signature, but apparently written by Moteechund Govindram, the Dufturdar, who settled the "khatabundy" leases in 1829-30. It contains the following as the result of inquiries regarding the cess called "ghur-bharoo." The cess originated from four distinct sources. 1*st*—Under the former Government, the revenue system being "bhagbuttai," the cultivators paid, in addition to the Government share of their produce, a cess called "khata-vero," varying in amount according to the means of each person who paid it. 2*nd*—Certain persons paid ground-rents for unoccupied land within the town walls which they had taken up for building purposes. 3*rd*—Certain houses and shops had, since the time of the former Government, lapsed to Government, and been entered as dead-stock, and the rents paid for them are now credited as "ghur-bharoo." 4*th*—There was a cess on trades (kussub-vero). These four items remained separately on the books till $\frac{\text{Sumvut } 1981}{\text{A.D. } 1824\text{-}25}$, in which year they were without orders amalgamated, and entered under the one heading of "ghur-bharoo."

55. The Matur Mamledar reports to me that out of the whole amount of "ghur-bharoo" Rs. 59-5-2 are still entered as on account of dead-stock. But no one now seems able to point out the particular houses on account of which this amount is paid, as it has long been treated as a personal cess. From some old accounts it appears that

in some cases the cess was struck off on account of houses falling down, of some that were taken by Government to build a bungalow, or of some sold on behalf of Government by orders of the Collector.

56. The following is an abstract of the cess as it is now paid :—

Total amount now levied Rs. 766-12-11.


of this
Rs. 734-12-6
are paid by 239 persons who live in the Fort.
Rs. 32-0-5
are paid by 15 persons who live in the suburbs.
Of whom
Of whom
171 persons are cultivators paying Rs. 540-1-9,
68 persons do not cultivate paying Rs. 194-10-9.
9 cultivate paying Rs. 24-4-8,
of whom
of whom
of whom
146 person have houses paying Rs. 469-9-2.
25 persons have no houses paying Rs. 70-8-3.
42 have houses paying Rs. 128-8-10.
26 have no houses paying Rs. 66-1-11.
5 have houses paying Rs. 15-10-11.
4 have none paying Rs. 8-9-9.
6 do not cultivate, paying Rs. 7-11-9,
of whom
4 have houses paying Rs. 6-2-3.
2 have none paying Rs. 1-9-6.

The first person entered in the list has left Kaira; he had both a house and a holding of Government land, but he sold the house. The person who now actually pays the cess is not the person who bought the house, but he who took up the land. And it is generally the case, that when a person who is entered as paying the cess has neither house nor land, the person who really pays is not the purchaser of any house he may have had, but the person who has taken up his land.

57. I see nothing for it but to strike off the whole of this cess. There is, indeed, no reason why traders and others, who build houses on Government lands, should not pay a ground rent for their sites. But it is the universal practice to let cultivators in Government villages occupy the sites of their houses rent-free, and, therefore, if the cess was really a ground-rent, it would seem that the fairer course would have been, on receipt of the petition of 1848, to have struck

off that portion which was paid by cultivators, and to have retained that which was paid by shop-keepers and others. I have, however, no doubt that the greater portion of the cess was originally a "khata-vero," and was probably imposed during the Mahratta rule as an indirect assessment on alienated lands. It is, however, at least in the greater number of cases, no longer so, as very few of the persons who pay it hold any alienated lands, and the "khatawar" leases granted in 1829-30, which included the cess, are expressly stated to have been calculated on Government lands only. It would, indeed, be possible, in the case of those non-cultivators who have houses, to commute the cess for a single payment at 10 or 20 times its amount. But this would cause great discontent on account of the former decision of the Revenue Commissioner in 1853 striking off the cess in such cases, and I, therefore, recommend its entire abolition.

58. *Nos.* 16 *and* 18. "*Muswari-vero.*"—This is another obscure cess. It was a municipal tax, and (from the Collector's Jummabundy Report for 1834-35) seems to have then obtained in 53 Kaira villages. In the Statement of cesses accompanying the Collector's letter to Revenue Commissioner, No. 12 of 1838, it is thus described:—

> "I cannot find out what the real signification of 'muswari-vero' is. It is not confined to any particular trade, sect, or thing; nor is the method of levying it confined to any particular rule. Each village has its own custom of allotment, according to the manner of the former Government. It averages Rs. 0-4-0 to Rs. 22 per individual per annum."

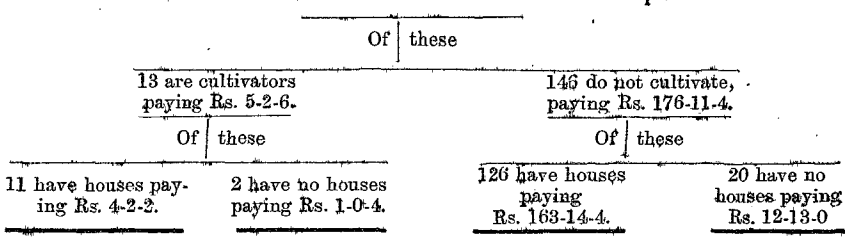
At this time "muswari-vero" obtained in 10 villages of Matur, including the town and suburbs of Kaira. In 1837 the town of Kaira paid Rs. 1,211-6-0, and the suburbs Rs. 200-11-0. In his letter to the Revenue Commissioner, No. 69, dated March 31, 1837, the Collector reported that it was very desirable that the town walls of Kaira should be finished, and that a proposal had been made to increase the town duties to provide funds for this purpose. The inhabitants agreed, if their "muswari-vero" should be abolished, to increase the town duties by ½, and as a moiety of the town duties would amount to Rs. 2,080, or about 980 Rs. more than the "muswari-vero,"

he recommended that this measure should be sanctioned. Apparently this was done, and, consequently, the cess was abolished within the walls, but retained upon those people who lived in the suburbs, as they would not pay town duties.

59. In the Statement of cesses abolished under Act XIX. of 1844, which accompanied the Collector's letter to Revenue Commissioner, No. 164 of 1847, "muswari-vero" Rs. 1,242-6-6 is entered as an impost on various classes of people under the head of "kussub-veros," and Rs. 1,415-8-2 as a "tax on houses, shops, stalls, &c.," under the head of Moturfas. Why the cess was retained in three Matur villages does not appear.

60. The following is an abstract of "Raipoor Muswari-vero," No. 18:—

Total amount Rs. 181-13-10 levied from 159 persons.


Of these
13 are cultivators paying Rs. 5-2-6.
146 do not cultivate, paying Rs. 176-11-4.
Of these
Of these
11 have houses paying Rs. 4-2-2.
2 have no houses paying Rs. 1-0-4.
126 have houses paying Rs. 163-14-4.
20 have no houses paying Rs. 12-13-0

61. The old patels of Kaira state as follows:—The killah of Kaira once belonged as a jagheer to Tikojee Gaekwar. He had two sisters, Duntabaee and Umkabaee, who each founded a hamlet in the suburbs of Kaira called by their names. The people of Umkapoor petitioned that a municipal tax might be imposed on them, lest, as they, unlike the people of Duntapoor, were not cultivators, they might at some future time be treated as unauthorised intruders. A small tax was consequently laid on each house, people who built their houses entirely at their own expense paying less than Rs. 4, and those who were assisted by the then "Sirkar," more. The name "Raipoor" is the same as Umkapoor, Rae meaning "princess." The cess is now levied from all the inhabitants of the hamlet, except that some persons who had two houses, have sold one free, continuing themselves to pay the cess for both. The cess is not now however, levied from new-comers, as if any waste land in the hamlet is required to build a house it is now sold by auction.

62. These cesses are, it appears to me, plainly municipal taxes, and as in other villages they have been struck off under Act XIX. of 1844, should now be entirely abolished.

63. I have now, I think, noticed all the cesses which are not sufficiently explained in the Statement itself. It now remains to bring forward one subject, which is of considerable importance, and which, so far as I know, has hitherto received little attention. I mean, the question of how we are to deal with lands nominally alienated, but held together with highly assessed Government lands, on the "khatabundy" or veta tenures.

64. I will first give a brief sketch of all the correspondence on this subject which I have been able to find upon the Kaira records.

65. In his Jummabundy Report for A.D. 1826-27, the Collector states that "Ryotwar khatabundy leases are quite new in Guzerat, having been introduced in accordance with Mr. Secretary Reid's letter of the 9th November 1826." This must mean that the novelty consisted in Government pledging itself not to take more than a stipulated amount during the period of the lease, as fixed khatas of land were, as will be seen, common under the native Government.

66. In the Jummabundy Report for the Muhoonda purgunnah of the same year (1826-27) the Collector, after stating that he had given a good many khatabundy leases in that district, says—

> "In granting these leases I have guaranteed that the 'vechania' and 'gerania' lands of the respective khatas should remain unmolested till their expiration (generally five and ten years), when they will be again subject to inquiry. These lands being more or less directly or indirectly taxed, no real advantage would have been gained by their resumption; so long as the payments throughout average a fair rate, I conceived the rights of Government sufficiently maintained. 'Vechania' and 'gerania' lands otherwise situated have been resumed to the extent of 1,100 beegahs, and assessed, for the present, at low rates, being held under 'khuts' of very old date, or long 'bhagwutty claims.'

The latter part of this extract refers to what are now called in Kaira "Sirkari Ilaedi" lands, and is important as showing that the holders of these lands have no claim to hold them at the present rates

of assessment, which are mostly lower than those at present paid for ordinary Government lands, or than the Survey assessment. A good deal of this land seems, however, to have been restored, and again entered under its old denomination after the passing of Regulations X. of 1831 and VI. of 1833. The Collector, in a letter to the Revenue Commissioner, in 1836, on quitting his appointment, says,—"Many applications have been made by ryots, under Regulation X. of 1831, to recover 'vechania' and 'gerania' lands resumed under Regulation XVII. of 1827. They have been restored whenever the parties prove clear possession for 30 years previous to the date of resumption; but the difficulty is, what to do in cases when, though the owners cannot prove this, the original proceedings in resumption are not legal, no record, &c., having been kept, which would be fatal if a suit to recover was brought in the courts. The new Collector ought to report the extent of these resumptions and apply for orders." I cannot, however, find that any such report was made, and I do not know what was done about these lands.

67. The former part of the above extract from the Muhoonda Jummabundy Report clearly shows,—1*st*, that during the first years of British rule a great deal of land was held on fixed khatas, which included both Government lands and lands nominally, wholly, or partially free from assessment. 2*nd*, that in these cases the Government lands paid by an assessment heavier than the ordinary one for the alienated lands held with them. 3*rd*, that this system was continued when, in 1826, the Collector began to grant regular khatabundy leases. It must be noticed that although the leases given by the Collector were nominally only for five or ten years, yet no alteration was ever made (except, perhaps, sometimes at the request of the lessee) when the term of the lease had expired, and consequently, that the inquiry into the title to the alienated lands held in the khata, anticipated by the Collector, was never made. It would also seem from this extract that the Collector at this time granted khatabundy leases only for lands previously held on khatabundy tenures.

68. From the Jummabundy Reports from 1834-35 to 1839-40 I find that in those years a great number of khatabundy leases were granted. But the lands included in these seem to have been chiefly

Government lands, not hitherto held on the khatabundy tenure, but paying their revenue according to the systems of bhagbuttai, plough-tax, and chuti-beghotee upon cultivation. The Collector nowhere in these reports says a single word regarding *alienated* lands included in the new khatas, but on the contrary always speaks of a fair assessment having been placed on Government lands.

69. *E. G.* In paragraph 31 of his Jummabundy Report for 1838-39 Mr. Kirkland states that in the past season he had granted, into 27 villages, 709 new leases for 7,016 beegahs at an assessment of Rs. 20,514, being an increase of Rs. 378 over the begotee assessment of the previous year. "This increase," the Collector says, "arises from the punches having fixed the rent according to the quality and productiveness of the soil, and from their having included a portion of waste land in some of the 'khatas.'" Notwithstanding this, however, I cannot but suspect, though there are no means of proving it, that the "punchayets" employed very commonly fixed a higher rate upon the Government lands of those men who had alienated lands also, than they did upon the lands of those who had none.

70. In his Jummabundy Report for 1841-42, paragraph 11, the Collector says of khatabundy lands: "The begotee on the Government land in the khata is frequently higher than it could well bear alone, and were it not for the low rate attached to the sulami and nukroo lands held with it, the one compensating for the excess on the other." He then proceeds to draw a distinction between these original khatabundy lands and those held on khatawar puttas granted by the Collector, which include Government lands only, and have a fixed period.

71. This very meagre information is all I have been able to obtain from the Kaira records. I will now state what I have been able to find out from the old kulumbundies, from inquiry of old patels, and other sources.

72. Mr. M. Elphinstone in his minute on the Guzerat collectorates says: "We find the revenue levied on all the 'vaita' land unnaturally high; we know that part of the excess is paid by alienated land, of which the holder of the 'vaita' is either cultivator or proprietor, and we

Revenue Selections, Volume III. page 692.

have reason to think that other land may be in the same predicament."

73. The pure "veta" system like the "nurwa" or "bhagwarry," was a mode of joint village management by a proprietary community. Under both systems the proprietary body, or patidars, had to make good the difference between the amount produced by all the regular sources of revenue in the village, except Government lands which they kept in their own hands and the lump sum assessed in any year upon the village. Under the "nurwadary," or more perfect form of the village community, each member of the proprietary body contributed towards this deficiency a sum proportionate to his hereditary share in the village. But in villages in which, owing to misfortunes or oppression, the means of each proprietor no longer corresponded to his hereditary rights, the "veta" system was adopted. Out of the lands of each sharer, a small portion, varying in amount according to his circumstances, was assigned as "veta," and upon it was assessed each year his contribution to the lump assessment of the village. Thus if the "veta" lands belonging to the community amounted to 50 beegahs, and in any year, after collection of revenue from all other sources, the sum required to make up the lump assessment of the village was Rs. 500, each beegah of "veta" would that year be assessed at Rs. 10. He who held ½ a beegah would pay Rs. 5, he who held 2 beegahs Rs. 20, and so on. Under this system the sharers, or patidars, usually called all their own lands (except the assigned veta) alienated, generally by the name of "vechania" and "gerania," and paid directly for these only the sulami rates of the village. And if a man's circumstances became better, and he was able to take up fresh lands, he paid for them, not usually at the Government rates of the village, but by the extent of his "veta" being increased, and sometimes by a personal cess ("khata-vero," "izafa-vero," &c).

74. There was another system, the "khatabundy," very similar to this, but differing from it in that it was not designed as a method of apportioning the responsibility of each member of the proprietary community for the gross village assessment, and which seems to have prevailed in villages which were not managed by their own community of proprietors, but were farmed to some other person, or managed

directly by the "koomavishdar." Under this system the lands in the permanent occupation of hereditary cultivators, both Government and nominally alienated, were assessed at a fixed sum, made up by a very heavy begotee rate on a small portion of the *Government* land called the "veta," and light rates on the remainder of the Government land called "khotia," or sulamies on the alienated land, as the case might be. The entire amount of assessment was seldom altered, as any increase was generally imposed in the form of a cess, and if the khatedar took up any new Government lands he paid for them separately from the lands in his hereditary occupation, at the ordinary rates of the village, by a crop-cess, a share of produce, or as the case might be.

75. When, after the introduction of British rule, villages began to be managed directly by the Collector, various modes of dealing with these tenures seem to have been adopted. Either the denomination of "veta" was retained, and the original "veta" lands being assessed at high rates, the other lands comprised in each holding were permitted to remain as they were found to be entered, or, which was nearly the same thing, the word "veta" being done away with, those lands which the holders claimed as really alienated were confirmed to them, the other lands being entered as Government, and assessed at higher rates in consequence than they would have been had no alienated lands been held with them, the holders not being allowed to throw up the lands so entered as Government without at the same time resigning the alienated lands; (which system was called khatabundy) or, especially after the passing of Regulation XVII. of 1827, all the lands claimed by the holders as their own were entered as Government and so assessed. Even in the latter case it would seem that these lands were often bound up in khatas, and rated higher than ordinary Government lands, in consideration of other lands which were cultivated by the holders of the khatas, though represented by them as being the property of other persons, mostly "Bhats," "Brahmins," &c., and which the Collector therefore did not like summarily to resume, though really all that the ostensible proprietors received from the cultivators was a trifling sum for the use of their names; and in fact as soon as the khatabundy settlement was completed these lands seem to have

been frequently transferred to the names of the cultivators. *Vide* Honourable M. Elphinstone's Minute, Revenue Selections, Volume III., page 693:—"It was a common trick of patels to assign land to a Bhat or Brahmin, keeping the cultivation and profits in their own hands, and only paying a trifle to the proprietor for the use of his name."

76. A still more common origin of existing khatabundy tenures than the three stated above, seems to have been that in villages where the former revenue management was by a division of produce, or by crop-rates, and the khatabundy system did not exist under the former rule, the early collectors, to avoid the actual resumption of lands unauthorisedly alienated, when they introduced begotee rates, formed new khatabundy holdings, in which they included such alienated lands and did not permit the Government lands of the holding to be thrown up without the alienated being also resigned. This rule is still in force, and instances have occurred, within the last few years, of alienated lands being given up by persons who could not pay the fixed assessment of their entire holdings.

77. It will be well to give brief extracts from the kulumbundies of two or three khatabundy villages, taken at random, and to compare them with the statements of old patels.

1*st*. TRANJAR, entered in the earliest district records as managed on the "veta" principle. Abstract of the history of the village, given in the kulumbundy for 1826-27.

The village was originally founded by families belonging to three castes: In the time of the Padshahs (kings of Ahmedabad) the revenue system was "Toplibuttai" (division of the produce by measurement) at ½ shares. The original pussaieta lands and the original wanta of beegahs 900 were held entirely free till in the time of the Moguls (Imperial Viceroys at Ahmedabad) and of the plunderers ("Guneems," *i. e.* earliest Mahratta invaders) and coohur sulami (quit-rent in the lump) was imposed on the wanta to make up the amount of an unreasonably high lump assessment on the village. In the famine years, from about $\frac{\text{Sumvut } 1795}{\text{A.D. } 1738\text{-}39}$ to $\frac{\text{Sumvut } 1863}{\text{A.D. } 1806\text{-}7}$ the village was deserted by the patidars and other inhabitants, and remained waste till about $\frac{\text{Sumvut } 1808}{\text{A.D. } 1751\text{-}52}$ when some patidars and others returned, and cultivated

about 700 beegahs, paying begotee rates. A sulami of Rs. 0-8-0 was imposed on all tulput alienated lands, and also on all the lands which the patels occasionally alienated newly as "vechania" and "gerania," except for those which patidars themselves took on these tenures, which paid 1 Rupee. Then, as the pressure of the Government demands yearly increased, the patels had to sell and mortgage more land, sometimes free of all assessment, sometimes at heavier quit-rents, as they thought fit. In the meantime, as all the Grassias had left the village on account of the famine, no oodhur sulami could be levied from the wanta lands. The patels consequently let what wanta lands they could at a sulami of Rs. 1-2-0 on cultivation. The Coolies of the village used to pay a "dharala vero," and about $\frac{\text{Sumvut } 1815}{\text{A.D. } 1858\text{-}59}$ the Gaekwar's Government imposed a new "dharala vero" called "kamthee," or bow cess, of 8 annas on each family of Coolies and Rajpoots. The village was managed on the "nurwa" system by the patidars, and in $\frac{\text{Sumvut } 1817}{\text{A.D. } 1760\text{-}61}$ the nurwa was revised by a punchayet of dessaies and patels, and divided into four shares of 12 annas each, each share contributing about Rs. 700. In $\frac{\text{Sumvut } 1824}{\text{A.D. } 1767\text{-}68}$ the dessaies farmed the village, and imposed, in addition to the regular gross revenue, a "peshkushi" of Rs. 65 to pay a sulami which had been imposed on their own lands. About this time the village, having been several times burnt and plundered, was deserted and remained waste till $\frac{\text{Sumvut } 1832}{\text{A.D. } 1775\text{-}76}$ when the patidars returned, and the community having become so much disorganised that they could not continue the nurwa system, they substituted for it a "veta." Each patidar was assigned "veta" land from $\frac{1}{2}$ a beegah to $1\frac{1}{2}$ beegahs according to the number of persons in his family, and of bullocks which he possessed. Then the patidars first collected the quit-rents on alienated lands, begotee on Government lands, and cesses both from "purbharas" (or people not members of the village community), and produced from their own lands not "veta," and made up the balance required to complete the gross assessment of the village by a fluctuating rate on the "veta," which averaged about Rs. 10 per beegah. And when the gross village assessment was so heavy that they could not otherwise raise it, they sold and mortgaged lands. In $\frac{\text{Sumvut } 1836}{\text{A.D. } 1779\text{-}80}$ they offered the holders of "vechania" and "gerania" lands to take up "veta" (*i. e.*, they

offered them a share in the village proprietary community), and on the lands of those who refused they imposed a "phatachas, sulami," or uniform quit-rent of Rupee 1.

In $\frac{\text{Sumvut } 1846}{\text{A.D. } 1789\text{-}90}$ the dessaie of Nurriad farmed the village, and he, by torturing the patels by putting beams on their backs (ખોળમુકીને), compelled them to agree to an assessment of Rs. 2,000. Not being able to raise more than Rs. 800, they were obliged to sell 300 beegahs of land at once. The next year happened a famine, the village was almost deserted, and the few people who remained paid revenue by a division of produce. After a year or two the patidars returned, and the "veta" was re-established, the rate rising as high as Rs. 17 per beegah. The patels had also to pay "katty palwa vero" to the inhabitants of a Kattywar village who were always plundering them, and to get this they fixed a plough-cess. In $\frac{\text{Sumvut } 1849}{\text{A.D. } 1792\text{-}93}$ they fixed new begotee rates on all Government "chuti-sauth" lands (those not included in any holding). In $\frac{\text{Sumvut } 1859}{\text{A.D. } 1802\text{-}3}$ came the English rule, and from that year to $\frac{\text{Sumvut } 1882}{\text{A.D. } 1825\text{-}26}$ the village was sometimes farmed to the patels and dessaies of Matur, and sometimes directly managed by the Collector. In one year the Matur ameen having farmed the village for Rs. 2,618, was obliged to levy sulami from all sulami lands, waste as well as cultivated, though the quit-rents had hitherto been paid on cultivation only, and also to fix a new swadeeo on all wanta and nukroo lands when cultivated by patidars as tenants.

The details of the village management for $\frac{\text{Sumvut } 1883}{\text{A.D. } 1826\text{-}27}$ are as follows:—

"Sirkari Veta" Land: Beegahs $51\frac{1}{2}$.—Each wuttundari patidar ought to have $1\frac{1}{2}$ beegahs of this, assessed at the fixed rate of Rs. 18 per beegah, or Rs. 27. But some hold less according to their circumstances, and if so, Rs. 4-0-0 is deducted from the khata of Rs. 27. If a man leaves several sons, who live separately, a fresh veta holding is given to each. Besides the "veta" the patidars have no Government lands, only "vechania" and "gerania;" but if a "vetadar" breaks his "vechania" and "gerania" land is entered as Government; also the site of his house and rick-yard.

"Sirkari Gunwuttia" Land: Beegahs $238\frac{3}{4}$. At begotee rates of Rs. 3 to Annas 8 as long as no one else proposes to give more. A

man who once takes this land up pays the same rates for as much as he chooses to retain, but as soon as any one else offers more, the land is given over to him.

" Sirkari Bhagbuttai :" Beegahs 94¼. For rice and safflower the Government share is ⅓, and for second crops following first ones, ¼ the produce :—

" Tulput-sulami" ..... Beegahs	1,076	4	0
" Wanta-sulami" ..... ,,	771	13	0

pay fixed quit-rents, " Tulput," Rupee 1 ; " Wanta" Rs. 1-2-0 per beegah.

" Nukroo" lands pay a swadeeo of Rupee 1 per beegah when cultivated by patidars or tenants.

There was a " katty palwa vero" on buffaloes and " dharala vero" paid by Coolies.

The account given by the old patels of the village agrees in the main with the above. In $\frac{\text{Sumvut } 1886}{\text{A.D. } 1829\text{-}30}$ they state Mr. Mills, the Collector, resumed all the alienated lands held with the " veta," and gave them leases for all the lands, " veta" and resumed alienated, on khatabundy tenure. He also fixed " kothlee sanths" for the holders of certain resumed alienated lands, but these persons were not patidars. A few patidars still retained alienated lands, their own or others, which were not bound up in the khatas, and cannot be called khatabundy. (This land was probably some for which a good title was shown.) Afterwards in $\frac{\text{Sumvut } 1889}{\text{A.D. } 1832\text{-}33}$ some khatas were reduced owing to the weight of the assessment. Most of the alienated lands now held by patidars were, at the time Mr. Mills granted the leases, *mortgaged to other persons, and have since been redeemed by the patidars.* These lands are not held with the khata, and a man can resign his khata, without resigning these lands. The reason why, a few years ago, a certain woman resigned her alienated lands, at the same time as her khata, was that she was a widow, and could not cultivate. (This is not true ; she seems to have been obliged to resign her alienated lands on resigning her khata—*vide* paragraph 76, above.)

Vide end of paragraph 74, above.

Some of the leases given by Mr. Mills were produced before me. Copies of one or two are given below.

Mr. Mills to Nurotum Munordass. The Sirkar has granted you a lease from $\frac{\text{Sumvut 1886}}{\text{A.D. 1829-30}}$ to $\frac{\text{Sumvut 1895}}{\text{A.D. 1838-39}}$ at the following rates:—

1st.—"SIRKARI VETA"—

1 Beegah	at Rs.	11	0	0
½ Beegah	at Rs.	10	0	0
	Rs.	16	0	0

2nd.—"SULAMIA" now to be entered as Government—

Beegahs	0	6	10	at Rs.	8	0	0	Rs.	2	8 40
,,	0	15	0		5	8	0		4	0 50
,,	2	0	0		5	0	0		10	0 0
,,	0	7	10		2	0	0		0	12 0
,,	1	0	0		4	0	0		4	0 0
,,	0	10	0		5	0	0		2	8 0
,,	1	5	0		7	0	0		8	12 0
	6	4	0						32	8 0
				Total Rupees....					48	8 90

Of this sum Rs. 2 are to be remitted as long as the lease lasts, the remaining Rs. 46-8-90 to be paid by specified instalments whether the lands are waste or cultivated.

In this holding there are now Sirkari khatabundy land, beegahs 16, assessed at Rs. 60-1-8; chuti begotee Government land, beegahs 3-5-15=Rs. 5-14-10; alienated "vechania" land, beegahs 2-5-5=Rs. 2-5-1 sulami.

Another lease—WURUZBHAEE DAYABHAEE.

SIRKARI VETA	Beegahs	1 10 0	=Rs.	14	0	0
Alienated, to be entered as Government.....	,,	13 11 10	=Rs.	47	8	8
				61	8	8
Deduct remission as above.. ..				6	8	8
Rupees....				55	0	0 to be collected.

In this holding there are now—

Sirkari khatabundy.....	Beegahs	18	10	0=Rs.	54	10	2
Sirkari chuti begotee.....	„	2	18	10=„	6	4	3
Alienated	„	1	0	0=„	1	0	5 sulami.

Another lease—PURBHOODASS SHUMBHOODASS.

Sirkari.....	Beegahs	4	5	0=Rs.	17	0	0
Alienated, to be entered as Government.....	„	8	5	0=„	37	8	0
					54	8	0
				Deduct remission....	4	8	0
				Rupees....	50	0	0

In this holding there are now—

Sirkari khatabundy	Beegahs	18	10	0=Rs.	50	1	3
Sirkari chuti beghotee	„	9	0	0=„	22	12	9
Alienated	„	6	0	0=„	6	2	6 sulami.

The account of all the khatabundy holdings of the village is as follows:—

Number of Khatas.	According to the Khatabundy Settlement of Sumvut 1886 / A.D. 1829-30							
	Sirkari Veta land.		Tulput alienated Land then first entered as Government, and included in the Khatas.		Wanta Land included in the Khatas.		Total.	
	Beegahs	Rupees.	Beegahs.	Rupees.	Beegahs.	Rupees.	Beegahs.	Rupees.
1	2	3	4	5	6	7	8	9
30	98 10 0	591 2 0	535 5 0	1,884 10 7	4 0 0	22 0 0	637 15 0	2,497 12 7

According to the existing Khatas.

Government Khatabundy.		Government Chuti Begotee, not included in the Khatabundy holding.		Alienated land belonging to the Khatadars.		Total.	
Beegahs.	Rupees.	Beegahs.	Rupees.	Beegahs.	Rs. Sulami.	Beegahs.	Rupees.
10	11	12	13	14	15	16	17
627 5 0	1,955 0 0	113 8 0	223 13 10	111 2 10	113 4 10	851 15 10	2,292 2 8

The decrease in the number of "beegahs" between columns 8 and 10 of the above Statement, seems to have arisen from one or two holdings having been resigned, that in the amounts, in columns 9 and 11, from some reductions in the assessment having been made at different times. Only 22 of the khatadars hold the alienated lands in column 14.

I will give a briefer account of three or four other villages—

LIMBASHI.—Entered in the early district records as managed on the khatabundy system. The old kulumbundy states that under the native government the village was managed on the system of a division of produce, till in $\frac{\text{Sumvut 1869}}{\text{A. D. 1812-13}}$ (9 years after the introduction of British rule) the "koomavishdar" fixed a khatabundy. In $\frac{\text{Sumvut 1883}}{\text{A. D. 1826-27}}$ the Collector made the jummabundy of the village and decided, upon the cultivators representing that the khatabundy rates fixed by the koomavishdar were too heavy, that, *looking both at the Government and at the alienated lands in the possession of the patidars,* the rates were not excessive. The khatabundy system was, that each patidar held, according to his circumstances (which depended of course partly upon his alienated land), from $\frac{3}{4}$ of a beegah to $3\frac{1}{4}$ beegahs of Government land assessed at Rs. 10 per beegah, from 1 beegah to 10 beegahs at Rs. 5, and as much other Government land as he pleased at Rupee 1.

The old patels, however, state that the khatas contained only Government land, that their alienated lands paid sulami only, and that the khata might be signed without resigning the alienated land. This is clearly at variance with the Collector's decision of $\frac{\text{Sumvut 1883}}{\text{A.D. 1826-27}}$ given above, and they do not produce the original leases in support of their assertion, if indeed any were given, which I doubt. It would seem that the rates have been reduced at some period, as the highest rate now paid is Rs. 7-4-7.

An abstract of the khatabundy holdings of the village is here given:—

Number of Holdings.	Government Land.				Aliented Land belonging to the Khatadars.		Total.	
	Khatabundy.		Chuti-Begotee.					
	Beegahs.	Rupees.	Beegahs.	Rupees.	Beegahs.	Rs. Sulami.	Beegahs.	Rupees.
77	377 7 15	1,796 14 8	910 11 13	2,220 9 0	843 3 5	473 5 7	2,131 2 13	4,490 13 3

Average rate per beegah—

Sirkari chuti begotee	Rs.	2	7 0
Sirkari khatabundy	,,	4	12 2
Khatabundy and alienated together	,,	1	13 9

It must be noticed, however, that there is little, if any, difference between the rates paid on these khatabundy lands by those who hold alienated lands also and those paid by those who hold none. Thus Patel Nursidass has beegahs 10-0-18 of khatabundy land for which he pays Rs. 51-0-6, and holds also beegahs 12-0-15 of alienated land at a sulami of Rs. 6-2-1. Patel Ichabhaee has beegahs 10-0-14 of khatabundy land, for which he pays Rs. 50-2-8, but holds no alienated land at all.

"DEWATUJ."—Entered in early records as "veta." According to the kulumbundy the patidars of the village first made a veta in $\frac{\text{Sumvut } 1832}{\text{A.D. } 1775\text{-}76}$. In $\frac{\text{Sumvut } 1856}{\text{A.D. } 1799\text{-}1800}$ the village having been deserted, and again re-occupied, the veta was re-established, each patidar, according to his circumstances, holding beegahs 1 to 4 as veta at Rs. 8, and beegahs 1 to 7 at Rs. 3 or 4, the rest of his holding at low rates. In $\frac{\text{Sumvut } 1862}{\text{A.D. } 1805\text{-}6}$ the patidars, by the pressure of the village assessment, were obliged to raise the rate on the veta to Rs. 10, in $\frac{\text{Sumvut } 1868}{\text{A.D. } 1811\text{-}12}$ to Rs. 11, in $\frac{\text{Sumvut } 1871}{\text{A.D. } 1814\text{-}15}$ to Rs. 12, and finally to Rs. 13. In $\frac{\text{Sumvut } 1876}{\text{A.D. } 1819\text{-}20}$ the Collector

endeavoured to subsitute a khatabundy, the rates fixed by punchayet for the " veta," but as this system was found to cause loss to Government it was not introduced. In $\frac{\text{Sumvut } 1883}{\text{A.D. } 1826\text{-}27}$ the Collector, Mr. Mills, reduced the begotee on " veta" lands from Rs. 13 to Rs. 11, and included some " khothlee-santh" lands in the " veta" holdings.

The system is now, however, really khatabundy, and the old patels say that it was introduced in $\frac{\text{Sumvut } 1884,}{\text{A.D. } 1827\text{-}28}$ the veta land being then rated at Rs. 8-3-1 per beegah. They affirm that the khatas may be resigned without the alienated lands held with them being also thrown up, but this I doubt. They do not produce any leases.

An abstract of the khatabundy holdings of the village is here given :—

Number of Holdings.	Government Land.				Alienated Land belonging to the Khatadars.		Total.	
	Khatabundy.		Chuti-Begotee.					
	Beegahs.	Rupees.	Beegahs.	Rupees.	Beegahs.	Rs. Sulami.	Beegahs.	Rupees.
38	233 15 0	1,463 5 4	22 0 10	107 4 4	96 17 10	69 0 7	352 13 0	1,639 10 3

Average rate per beegah—

Sirkari chuti begotee	Rs.	4 14 0
Sirkari khatabundy	,,	6 4 2
Khatabundy and alienated together . ..	,,	4 10 2

As in " Limbashi" there is little or no difference between the rates paid by those who hold alienated lands and by those who hold none. Thus one patel holds beegahs 5-12-0 khatabundy land, paying Rs. 40-13-11, and holds no alienated lands at all; another holds

beegahs 5-12-10 khatabundy land, paying Rs. 38-11-0, and holds with it 12-13-5 beegahs of "vechania" and "gerania" lands paying a sulami of Rs. 9-1-9.

"DETHLEE."—This village is mostly inhabited by Coolies holding their lands on a begotee on cultivation, but there are a few patidars who hold on khatabundy tenure. The kulumbundy states that up to $\frac{\text{Sumvut } 1883}{\text{A. D. } 1826\text{-}27}$ the village was managed on the veta system, there being altogether 15¼ beegahs of veta lands assessed in that year at Rs. 18-8-0 per beegah. Finding this assessment too heavy, the Collector then fixed a khatabundy, assessing the original veta of 15¼ beegahs at Rs. 12-0-0, 11 beegahs of land held with it at Rs. 3-8-0, and 8 beegahs at Rs. 2-12-0, total beegahs 34¼ of the original land held by patidars. I cannot make out whether these 19 beegahs thus included in the khatas and assessed at moderate rates, were originally alienated, and first entered as Government in $\frac{\text{Sumvut } 1883}{\text{A. D. } 1826\text{-}27}$, as in "Tranjar," or always Government. *Besides the above, the Collector formed some new khatas, out of lands previously paying only a begotee on cultivation,* consisting of 22½ beegahs of irrigated land assessed at Rs. 10 or Rs. 7, and 55 beegahs of dry-crop land paying Rupee 1 to Rs. 3-8-0. There are now only 10 khatas, and only 2 of the 10 holders have alienated land of their own, the rest cultivating, however, a good deal of alienated land belonging to others. The patels state that a man may resign his holding without throwing up his alienated lands, and that a man who some years ago resigned his alienated land did so because it was bad; but I doubt this.

"MORUJ."—For an account of the management of this village, *vide* accompanying English Statement, Class IV. 12.

"SUNSOLI."—The management of this village is as follows:—

All old Koonbies and Coolies are called "khatabundy-wallahs;" new ones and other castes are called "oodhurias."

All Government lands are nominally assessed at a begotee of Rs. 0-14-7, but if a "khatabundy" Koonbie cultivates land not in his

"khata" he pays a beegotee of Rs. 1-9-6; a khatabundy Coolie only Rs. 0-14-7.

The khatabundy Koonbies hold 8 khatas, each nominally of 12 beegahs, total beegahs 96, assessed at Rs. 3-6-7 per beegah, or Rs. 40-15-0 per khata.

The khatabundy Coolies hold $11\frac{3}{4}$ khatas each nominally of 6 beegahs, total beegahs 70-10-0, assessed at Rs. 6-6-0 per beegah, or Rs. 38-4-0 per khata. But all this is merely nominal—a khatabundy Coolie has to pay Rs. 38-4-0, whether he cultivates 6 beegahs or less; a Koonbie Rs. 40-15-0, whether he cultivates 12 beegahs or less. But if he cultivates more, he pays, if a Koonbie, Rs. 1-9-6 per beegah for the excess; if a Coolie, Rs. 0-14-7. The reason why the Coolie's khata is fixed at a higher rate than the Koonbie's, is said to be that the Coolies have among them a quantity of alienated land. "Oodhurias," of whatever caste, pay a uniform begotee of Rs. 1-9-6 on all Government land they cultivate. But if a khatadar dies, and his lands remain waste, any person who wants to take it up must undertake his khata.

78. The difficulty of laying down any general rule for dealing with lands held on these tenures will be apparent.

Khatabundy lands can, it seems to me, be roughly divided into 4 classes—

1st.—Original khatabundy or veta lands regarding which there can be no doubt that alienated lands were included in the holdings, and indirectly assessed by the heavy rates on the Government lands held with them.

2nd.—Lands originally held on the "veta" tenure, but which was altered by the Collector to the khatabundy, the indirectly assessed alienated lands being resumed under Clause 4, Section IV. of Regulation XVII. of 1827.

3rd.—Lands formed for the first time into holdings under the khatabundy tenure by the early Collectors, who, in many cases at least, included in such holdings alienated lands, the assessment on which was indirectly paid by the heavy rates on the Government lands held with them.

4th.—Lands given by the Collectors on khatawar leases, in which Government lands alone were included, and the assessment of which, nominally at least, was fixed merely on a consideration of the value of those Government lands, not of any alienated lands, held or cultivated by the same persons.

79. There can, I think, be no doubt that, in the case of the 1st and 3rd classes alone, the excess of assessment upon the Government lands of the holding can legally, and should fairly, be thrown as a quit-rent upon the alienated lands held with them, when the Survey Settlement is introduced. Nor, I think, that the case of the 4th class does not come within the scope of Section IV., Clause 4 of Regulation XVII. For though, as I have said above, I think the punches employed to fix the begotee assessment did often take into consideration the alienated lands which each man held in fixing the assessment of the Government lands in his holding, yet this was not ostensibly recognized as an element in the calculation.

Vide paragraph 68.

80. With regard to the 2nd class of lands, it deserves consideration whether or not we can throw the extra assessment upon the alienated lands, considering that the provisions of Clause 4, Section IV. of Regulation XVII. of 1827 have already once been applied to these holdings.

81. But the great difficulty in proposing any general mode of dealing with khatabundy lands in Kaira is, that it is impossible, as lands held under any of the tenures roughly classified above are now all equally known as khatabundy, to decide (without a separate inquiry in each case, which, I need hardly say, it is impossible for this Department to undertake) to which class each particular holding really belongs, and in what way it should therefore be treated.

It appears to me that there are only 2 ways of dealing with this question, unless a regular examination of the history of each holding is to be attempted.

82. The first is, to treat the holdings at the introduction of the Survey Settlement as if the Government lands had no connection

with the alienated, simply keeping a register to show—1*st*, the lands, Government and alienated, included in each holding; 2*nd*, the existing total amount of each holding with the assessment of the Government lands, the sulami on alienated, and any cess there may be separately; 3*rd*, the Survey assessment of the Government, and commuted quit-rent (as fixed by the Survey independently of the khatabundy question) on the alienated lands; 4*th*, the difference between the total amounts according to the existing and the Survey systems. Then, if the holders of the alienated lands consent to the compromise under the Summary Settlement Act, I would make no further inquiry as to whether the difference between the two amounts could or could not be imposed upon the alienated lands; but if they refuse to pay the 2-anna sulami, the officer who makes the inquiry into the title to the alienated lands should, if he decides that the title is good, also inquire whether the original holdings fall under the scope of Clause 4, Section IV, of the Regulation; and if he finds that they do, should impose the difference, as shown by the Register kept at the Survey Settlement, as an increased quit-rent upon the alienated lands. As a separate inquiry must be made into the title to all lands the holders of which refuse to accept the compromise under the Summary Settlement Act, this course would cause no additional trouble.

83. The other course is, in all cases in which the total amount of the holding under the existing system exceeds the amount of the Survey assessment of the Government lands, and of the commuted quit-rents on the alienated lands comprised in it, to take for granted that such excess has really been an indirect assessment on the alienated lands, and to impose it upon them, in proportion to the Survey assessment of each field, as an increased quit-rent. This course would be, I am respectfully of opinion, fair in the great majority of cases. For, as the general pitch of assessment in Matur and Muhoonda will be somewhat raised by the Survey, it is reasonable to conclude that in cases where the Survey assessment of the Government lands of a holding still falls short of the amount at which they were nominally assessed under the existing system, the alienated lands have really been indirectly assessed.

84. Two or three other points require notice—

1*st*.—I think that in no case should the assessment of Government "chuti begotee" lands, which though not included in the khatas, are now in the occupation of the holders, be included in the calculation of the amounts of the khata under the existing and new systems. For such lands, or any portion of them, may at any time be resigned without the khatabundy lands being thrown up, and their assessment is usually not fixed but upon cultivation.

2*nd*.—I think that only those lands which belong to the khatadar, and are entered in his name, or in that of some one from whom he derives a proprietary right, should be considered as falling under the provisions of Clause 4, Section IV. of the Regulation, unless perhaps in particular cases, where alienated lands merely cultivated by the khatadar as a tenant of some one else, are plainly entered as part of his fixed holding. For though I have little doubt that when the amount of the khatas were fixed, lands held by the khatadar as a tenant, provided they were in his permanent occupation, were often taken into consideration in fixing the assessment on his veta lands, yet the words of the Regulation, "land enjoyed with other land," or, in the margin, "held by" the khatadar, would, if strictly interpreted, seem to imply a proprietary right.

3*rd*.—It will be found, I think, that alienated lands once included in fixed holdings have been in many cases transferred by sale or mortgage to persons other than the original holders. When such lands are still entered as forming part of the khata, in the name of the original holder, the fact of the transfer having taken place need make no difference. But I suspect it would be found on a close inquiry that many entries have been altered, and that lands now standing in the names of "waneeas" or others, once formed part of fixed holdings on khatabundy tenure (*vide* paragraph 41 above, for the case of alienated lands held under plough-cesses). In these cases the Survey Department can do nothing, and if the present holders agree to the compromise under the Summary Settlement Act, no further

commutation of their liabilities is necessary. But the officer who conducts the inquiry into the titles of those who refuse the compromise should, I would respectfully submit, be directed to be particular in ascertaining whether the original owner of such lands did not hold them on the khatabundy tenure, as, if this was the case, the lands might now be probably resumed, or at least partially assessed.

Finally, I must mention particularly the case of alienated lands in "nurwa" villages, but not included in the nurwa (in which latter case they will be of course assessed).

85. There can, I think, be no doubt that the extremely high lump assessment of the nurwa lands in most nurwa villages was originally fixed on account of the quantity of alienated lands which such villages mostly contain. Yet I do not think that any portion of the reduction in the assessment of the nurwa lands which will be caused by the Survey can be thrown as a quit-rent upon the alienated lands, even those which are held by sharers. I will state my reasons for thinking this immediately, but will first give a table showing the lands held by nurwadars in the nurwa village of Alindra,* purgunnah Matur, the total lands of which are as follows:—

Vide No. 7 of Appendix to my Report No. 11 of 1862.

Alienated.....	Beegahs	1,396	19	15
Government Mujmoon..	„	140	16	11½
Ilaedi Mujmoon	„	106	5	0
Nurwadari	„	947	0	14¾
		2,591	2	1¼

Nurwa Land.	Assessment.	Chuti Begotee Land held by Nurwadars.	Assessment.	Alienated Land held by Nurwadars as their own.	Sulami.
Beegahs.	Rupees.	Beegahs.	Rupees.	Beegahs.	Rupees.
947 0 14¾	4,392 11 0	85 7 6	144 1 11	780 0 15	1,361 11 1

Average begotee rates—

Nurwa lands	Rs.	4	10	2
Chuti begotee land	,,	1	11	0
Nurwa and alienated land together ..	,,	3	5	4

It would seem, in a case like the above, scarcely doubtful that the reduced assessment of the alienated lands was compensated for by the high assessment of the nurwa, and originally this was strictly the case. But what I cannot but think an error in the mode of dealing with nurwa villages adopted by early Collectors, has, if I am not mistaken, taken these lands out of the scope of Clause 4 of Section IV. of the Regulation.

86. The lands now included in the "nurwa" are those which were originally divided among members of the co-parcenary. All the lands which the patels from time to time alienated, whether as gifts to Bhuts, Brahmins, &c., or as vechania and gerania, to provide for the Government demands, belonged to the "mujmoon," or lands kept in common by the co-parcenary. As such alienations were not taken into account by the farmer or officer of Government who fixed the lump assessment of the village, the rate on the nurwa lands naturally rose higher the more "mujmoon" lands were alienated. Sharers who had a little money often advanced it to the community when it was wanted, receiving in return "vechania" and "gerania" lands out of the common lands, and this arrangement was doubly advantageous, the persons who advanced the money partially relieving themselves of the weight of the assessment on their share of the nurwa, and the village community avoiding borrowing from strangers, and thus bringing them into the village. But as the management of the entire village was in the hands of the community, they might, and frequently did, impose heavy quit-rents even on those lands which they had sold free of assessment, or personal cesses upon the holders of such lands, and they were only checked in this by knowing that if they broke faith more than they were absolutely compelled to do by the pressure of the Government assessment with the holders of "vechania" and "gerania" lands, they would not be able to raise money again when they wanted it.

87. Now, at the beginning of British rule, the Collectors were perfectly right in considering that the village communities had no claim to a deduction of the gross assessment of their villages on account of the "mujmoon" land they had alienated; and if, as was the case in a few villages, they had left the management of the entire villages in the hands of the proprietary body, leaving the holders of alienated lands to defend their rights, if they had any, by suit in the civil courts against the nurwadars, the latter could have had no cause to complain. But, instead of this, most villages were made "kucha," *i. e.*, the management of all the common and alienated lands was taken out of the hands of the community, and administered directly by the Collector, the begotee, quit-rents, cesses, &c., paid on account of them being fixed, at most, at the amount which the community were then drawing from them, while the lump assessment on the nurwa lands alone was fixed at the amount, usually, which the members of the community used before to pay as the balance of the gross village assessment. The community was thus entirely deprived of all chance of lightening the burden of the direct assessment on their own lands by increasing quit-rents, by paying off mortgages, or by bringing waste common lands into cultivation.

88. I have just met with a very curious instance of this, which I shall probably have to report for orders, but which is briefly as follows. The nurwa village of "Wudthul" in "Muhoonda" nearly broke up about $\frac{\text{Sumwut } 1876}{\text{A.D. } 1819\text{-}20}$, and the Kaira dufterdar, Moteechund, with a punchayet of patels, was sent there to re-constitute the nurwa. In doing this he included in the "nurwa," as appears from the lease he gave, not only the lands in the hereditary occupation of the sharers, but also the "mujmoon" or common lands which had not been alienated, and those which had been alienated as "vechania" and "gerania," and fixed the total lump assessment on the "nurwadars" at, apparently, the amount of an average begotee on all these lands. This would have been perfectly fair if he had left the community to manage the village, for the revenue of the whole of which he made them responsible, as they pleased. But instead of this he fixed a sulami on the "vechania" lands, and a begotee

on the Government "mujmoon" lands, the latter actually less than the average "begotee" rates paid by the nurwadars (on the plea that the "mujmoon" lands were held by inferior cultivators), and forbad the community levying more than these rates. Consequently the nurwadars have still to pay the difference between those quit-rents and reduced rates, and the average begotee rates of "mujmoon" lands, in addition to the fair assessment of their own lands, entirely out of the produce of the latter, without deriving any benefit whatever, present or prospective, from the "mujmoon" lands.

89. Now the assessment imposed (in the manner described in the last paragraph but one) upon the nurwa lands is made up by each sharer paying his quota strictly in proportion to his share, of those lands which corresponds to his share in the village community. If A and B each hold beegahs 10, being a one-anna share, in the nurwa lands of a village, and a one-anna share is rated at 50 Rupees, both will equally pay Rs. 50, though A may have 50 beegahs of vechania land and B not one. In this case A and B are both really paying rates higher than they otherwise would, on account of the alienated land held by A alone. It is obvious, however, that A's alienated land is not in any sense "held or enjoyed with" B's share of nurwa land; and as A pays just the same rates as B, and holds his alienated lands on just the same terms as any other person not a sharer in the co-parcenary, it appears to me that they are not held together with his share of nurwa land any more than with B's, and that, consequently, the amount by which his contribution to the total assessment of all nurwa lands may be reduced by the Survey, cannot under the Regulations be imposed on his alienated land.

90. In conclusion, I beg to apologize both for the length of this Report (which has been partly caused by my wishing to quote, rather than merely refer to, other correspondence) and for the late period at which I submit it. Had I had any idea of the difficulty of the subject, and of the time which my inquiries would take, I would have tried to make them last year, and to submit this Report

in time to receive a reply before we commenced the "Matur" settlement. I trust, however, that I may be pardoned for urging the importance of an early decision on the points which I have discussed above.

I have the honour to be,

Sir,

Your most obedient Servant,

W. G. PEDDER,

Survey Settlement Officer in Guzerat.

STATEMENT of COMMUTATION of CESSES in the Matur Purgunnah of the Kaira Collectorate.

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
I.	Unvarying quit-rents.	1	*Oodhur Sulami.* Certain estates, usually wanta, pay a fixed sum in the lump, not according to the fields comprised in the estate.	1,10,13,21,32, 52,79,80,81, 82,86,87,92, 93,98. 15 villages.	Rupees. 2,658 10 3	The existing amount of the quit-rent should be distributed over the separate fields comprised in the estate in proportion to the Survey assessment of each. In Oondhela (No. 86) a proportion of the "oodhur" sulami should not, I think, be thrown upon wanta lands sold to patidars, as they pay a separate fixed sulami for them. *Vide* column of remarks. In Kaira, No. 93, the "oodhur" sulami now paid by the whole caste of Coolies should be distributed over all the fields which formed the original estate on account of which it used to be paid, and levied from the actual holders of each.	In many cases the original owners have mortgaged or sold great part of the lands comprised in the estate; nevertheless they still pay the full "oodhur sulami" on the whole estate. In Oondhela (No. 86 of the accompanying list) koonbies and patidars who have bought or got on mortgage portions of the original estate, pay for them a fixed sulami of Rs. 0-12-9 per beegah, but no deduction is made on account of this from the oodhur sulami paid by the original owners. The oodhur sulami for the wanta lands in Rudoo, No. 82, which is considered a separate village from the tulput lands, and called rudoo wanta, is paid direct to the treasury, not through the tulatee.

					Vide paragraphs 6 and 11 of the accompanying Report.	In Kaira, No. 93, there are three distinct estates which pay oodhur sulami. One of these originally belonged to a coolie, but he has long been dead and the whole of the estate has long been mortgaged or sold to different persons. The amount of the oodhur sulami is now paid in shares by all the coolies of the town, many of whom have no lands at all. In some cases a portion of oodhur sulami on wanta was originally a katty palwa vero (*vide* VI. 10 below), and as that cess has generally been struck off by order of Government in 1844 the grassias grumble at now having alone to pay it. As, however, they now clearly receive the protection to get which the cess was originally imposed, I see no reason for relinquishing it.
	2	*Kaem Sulami.*		Rupees.		
		A fixed sum paid on account of alienated field separately, and always levied whether the field is wholly or partially waste or cultivated.	1,2,3,5,8,9,10, 11,12,13,14, 16,18,21,23, 25,27,28,29, 30,31,32,33, 34,35,36,38, 39,40,41,42, 43,44,45,46, 47,48,49,51, 52,53,54,56, 57,58,59,60, 61,62,64,65, 66,68,69,70, 71,74,76,77,	49,178 1 2	When the quit-rent is a lump sum on the field it should be retained in its present form. When it is a begotee rate this should be converted into an acre rate, and the new quit-rent calculated according to this on the actual area of the field. When different rates prevail according to the castes of owners, the rate paid by actual holders should be taken for the calculation. I do not think that	This cess is sometimes a lump sum on the field, but more commonly is a begotee rate, and varies between different fields in the same village, sometimes according to the quality of the soil, sometimes according to the caste of the owner, in which latter case, if an owner paying a high rate of kaem sulami sold his field to one whose caste entitles him to a low rate, the low rate would be substituted for the high one as the future quit-rent of the

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
				78,79,82,83, 84,85,86,87, 88,89,90,91, 92,93,95,96, 97,98		any thing can be imposed in commutation of the remote liability of nukroo lands in Nos. 86 and 87 (*vide* remarks). *Vide* paragraphs 13 and 14.	field, and *vice versâ*. In some villages, though the quit-rent is called sulami, the fields are entered not as sulami but as swadeeo. In two villages, Nos. 86 and 87, if a koonbie or patidar purchases or takes on mortgage any nukroo land, that land becomes subject to a fixed sulami of Rs. 0-12-9 per beegah thenceforward.
				77 villages.			
		3	*Chitiamun.*		Rupees.		
			37 owners of alienated land pay annually a fixed sum varying from Rs. 0-1-10 to Rs. 10-14-0.	91	26 6 6	The existing amount of this cess should be imposed as a direct quit-rent on the lands of those who pay it. *Vide* paragraph 15.	This is the Duskroee raja chithi, and was originally for leave to cultivate.
					Rupees.		
II.	Fluctuating quit-rents.	1	*Sulami on Cultivation.*				
		"	A fixed begotee rate levied annually on as much of an alienated field as was cultivated, but not on any portion which	9,13,15,17,22, 23,30,40,46, 47,55,58,59, 63,67,72,75,	9,210 6 1	The average amount actually collected from each field during 12 years should be imposed on it as a permanent	In one or two villages the owners have abandoned all claim to some alienated land paying this sulami, and consequently

	might remain waste, the cultivated portion being measured every year. The rate is sometimes the same for all the alienated lands of a village subject to this cess, sometimes varies with the quality of the land or caste of the owner.	77,81,87,94, 96 22 villages.		quit-rent. But if, from having long remained waste, any field liable to sulami on cultivation should have actually paid nothing during 12 years, the same amount should be imposed in commutation of its liability as if it had been cultivated for only one year of the series. *Vide* paragraph 16.	the full Government begotee is levied from the cultivators and credited as sulami. This land should be resumed.
2	*Swadeeo.*		Rupees.		
	Exactly the same as above No. II. 1, but the land is entered as "nukroo," and the cess credited as swadeeo.	77,63 2 villages.	1 13 8	As in No. II. 1.	Was probably once really a swadeeo; but the land having long been in possession of persons liable to pay swadeeo, it came to be considered an impost on the land.
3	*Hál-vero.*		Rupees.		
	Certain alienated lands pay Rupee 1 per beegah of cultivation, as in No. II. 1 above.	65	7 0 0	As in No. II. 1.	This impost only dates from Sumvut 1902 (A. D. 1845-46). It seems to be commuted plough cess which has retained its original name.
4	*Sulami on Cultivation.*		Rupees.		
	If certain alienated fields are cultivated wholly or in part, "sulami" at a certain rate is levied; but if they remain entirely waste, only half that "sulami" is levied.	72	1,770 11 0	The average amount actually collected from each field during 12 years should be imposed on it as a permanent quit-rent.	

Number according column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
		5	*Sulami and Swadeeo on Cultivation varying with harvests.*		Rupees.		
			A khureef, or 1st crop, pays Rs. 1-13-10 per beegah; a rubee, or 2nd, when not following a 1st, Rs. 1-13-10; when following it, Rs. 0-14-11. A huree, or 3rd crop, when not following a rubbee, Rs. 0-14-11; when following it, nothing. In lands long waste, a khureef crop, the 1st year of cultivation, pays only Rs. 0-14-11. The cess on a rubbee or huree crop, when following another, is credited as swadeeo, not sulami.	80	4,606 12 2	As in No. II. 1. Maliat swadeeo should be separately commuted.	Besides this sulami, sugarcane, tobacco, pepper, &c., pay a maliat swadeeo.
		6	*Jinuswar or crop-rate Sulami.*		Rupees.		
			In certain alienated fields Rupees 2-8-0 per beegah of cultivation is levied except for gram, which pays Rs. 0-14-7 only.	4	3,632 13 0	As in No. II. 1.	

Swadeeos, *i. e.* cesses levied only under particular circumstances.	1	*Kheroo Swadeeo.*		Rupees.	
		A begotee on cultivation levied whenever certain alienated lands are cultivated by any one but the owner, or sometimes only when cultivated by persons of particular castes, as koonbies and kachias, as tenants of the owner. Sometimes the rate varies according to the caste of the cultivator, and if the land is sulami sometimes the sulami is deducted from the swadeeo and sometimes not. In one village (22) only nukroo lands, not belonging to Bhats and Brahmins, pay swadeeo; when cultivated by patidars and koonbies sulami lands are exempt.	11,46,14,15, 40,52,59,76, 81,22,94, 11 villages.	975 15 9	One of two modes of commutation should, I think, be adopted— 1*st.*—To impose as a permanent quit-rent on each field the average amount of swadeeo actually paid by it during the last 12 years, and, in case any field liable to swadeeo has paid none during 12 years, the same amount as if it had paid swadeeo for 1 year only of the series. 2*nd.*—To throw the average total amount of swadeeo actually collected during 12 years in each village on all the fields liable to the imposts, in proportion to their assessment, unless the sum so imposed should not reach 1 anna in each rupee of assessment, when that sum should be imposed as a permanent quit-rent. *Vide* paragraph 20.
	2	*Swadeeo.*		Rupees.	
		Certain castes, whenever they cultivate any alienated land, their own or belonging to others, pay a begotee on cultivation.	49,83 2 villages.	1,828 5 0	As in No. III. 1.

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
		3	*Maliat Swadeeo.* Whenever certain valuable crops, generally sugar-cane, but in some villages also tobacco, pepper, turmeric, &c., are grown in certain alienated lands, a begotee on the area so cultivated is levied. This in some villages is in addition to any fixed sulami there may be; in others the sulámi is deducted from the amount of the swadeeo. In one or two villages only those sulami lands on which the sulami is lower than a certain rate are liable to "maliat swadeeo;" when other crops besides sugar-cane are liable to "maliat swadeeo" the begotee rate usually varies with the crop.	40,59,63,67, 77,80,89,94, 17 9 villages.	Rupees. 672 12 6	I would impose as a separate permanent quit-rent upon all fields that have hitherto paid maliat swadeeo the average actual amount levied during 12 years, provided that this does not exceed the Survey assessment of the fields, with the understanding that the separate quit-rent so imposed shall be struck off, if at any time, from wells falling in, becoming salt, &c., it shall be proved that the land is incapable of growing the maliat crop; and if lands which, though liable to it, have not paid the cess during 12 years, should hereafter be cultivated with crops liable to it, I would give the holder the option of paying the crop-cess as at present, or of commuting it to a separate fixed quit-rent, calculated at one-fourth the amount of the cess itself on the whole land. *Vide* paragraph 26.	

4	*Swadeeo.*		Rupees.		
	All koonbies and patidars, when they cultivate any alienated dry-crop land, their own or belonging to others, pay a begotee on cultivation—"veta khatadars" at Rs. 0-14-7; "wugar veta khatadars" at Rs. 1-5-7—in addition to any fixed sulami there may be on the land.	1	457 2 7	As in No. III. 1.	"Veta khatadars" are those who hold lands on the "khatabundy" principle, which is a commuted form of "veta;" "wugar veta khatadars" those who hold Government lands on the ordinary chuti begotee. The former pay less swadeeo than the latter because the high begotee they pay on the Government lands in their khatas is considered to be in some sort an assessment on the alienated lands they hold with them.
5	*Kheroo Jinuswar Swadeeo.*		Rupees.		
	Koonbies, patidars and kachias when the cultivate any alienated land, their own or other's, pay, in addition to any fixed sulami, a begotee on cultivation for ordinary crops of Rs. 0-14-7; for the more valuable, sugar, pepper, &c., Rs. 4-8-10.	38,91 2 villages.	99 8 7	As in No. III. 1. There is no objection here to this course, as land capable of growing the more valuable crops are the most highly assessed and consequently a larger proportion of the average swadeeo will fall on them.	
6	*Sulami and Swadeeo.*		Rupees.		
	In *sulami* lands, if the owner raises a 2nd crop after having raised the 1st, he pays the amount of sulami over again on as much land as is cultivated with the 2nd crop, under the name of "swadeeo." But if the land is cultivated not by the	94	15 14 7 (Swadeeo only.)	For the swadeeo as in No. III. 1. For the sulami as in No. II. 1.	

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
			owner but by his tenant, the tenant pays for the 1st crop a kheroo swadeeo heavier than that which includes the sulami, and for a 2nd crop half that swadeeo over again. When nukroo lands are cultivated by a tenant, kheroo swadeeo is levied. *Vide* No. III. 1.				
		7	*Maliat Swadeeo.* Whenever sugar-cane and plantains are grown in any alienated lands, rates varying with the quarter in which the land is situated are levied. But there are two distinct rates for each,—a low one when the owner cultivates himself; a high one when the produce is raised by a tenant.	82	Rupees. 1,274 13 10	As in No. III. 3. The Government lands of jewidars will be assessed at full rates; remissions being given, if necessary, till it shall be decided how they shall be paid.	In this village, Rudoo, are a great many jewidars; these are paid for their police service by a reduction in the rates of the Government lands they cultivate, and they have 4 jemadars who enjoy 74 beegahs of Government land free. But these people all pay "maliat" swadeeo on these lands as if they were alienated, and also they pay full rates for whatever Government lands they hold, rated at more than Rs. 3 per beegah.

		8	*Kheroo and Maliat Swadeeo.*		Rupees.			
			Whenever koonbies, kachias or patidars cultivate wanta or tulput nukroo alienated lands, they pay for ordinary crops a swadeeo of Rs. 0-14-7 and higher rates, varying with the crop for sugar, ginger and tobacco. But if they cultivate tulput sulami lands they pay no swadeeo on ordinary crops, and lower rates on maliat crops than in "wanta" or tulput nukroo.	87	261 12 2	For wanta and tulput nukroo lands as in No. III. 1 (for the reason assigned in III. 5). For tulput sulami as in III. 3.	
		9	*Purgaum Swadeeo.*		Rupees.			
			If certain castes, as patidars, koonbies and kachias, cultivate lands (in villages Nos. 55, 57 and 58, Government or alienated, in No. 87 only alienated nukroo) in another village than that in which they reside, or in certain other villages, they pay, in addition to the regular begotee on Government lands, or sulami on alienated, a small begotee on cultivation called purgaum swadeeo.	55,57,58,87 4 villages.	157 14 3	This cess, which is small in amount, and only a portion of which falls on alienated land, should be struck off altogether, as was done in Dholka.	Purgaum swadeeo is collected by the tulatie of the village in which the cultivators reside, on receiving a "yad" from the tulatie of the village in which the cultivated lands are situated.
IV.	Plough and other cesses.	1	*Hól-vero or Santhi-vero Plough Cess.*		Rupees.			
			A sum varying from a few annas to 20 or 25 rupees levied in a lump from certain persons named in the village books, and in some villages from all persons of particular castes, as coolies, grassias, mussalmans, sepoys,	63,64,66,72, 65,80,94 7 villages.	1,916 7 9	I would recommend that when the cess is paid by persons who hold both Government and alienated lands, whatever portion of the cess may not be absorbed by an increase in the Survey assess-	In most villages, but not in all in which this cess prevails, it is written in the "dhara-book" that the cess is on account of the alienated land and fruit-trees enjoyed by the individuals or castes subject to payment of the cess,

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
			&c., in addition to the begotee on their Government land or sulami on alienated land.			ment over the old assessment of the Government land should be imposed as a permanent quit-rent upon the alienated lands. When there are no alienated lands the cess must be struck off. *Vide* paragraphs 39 and 40.	and that its amount, as regards each person, is to be determined by his "wubo," *i. e.* circumstances and ability to pay. But it often happens that the persons who are now paying the cess have no alienated lands, and sometimes no land at all. The usual rule is, that if a person who pays this cess dies without immediate heirs, or leaves the village, if he has any alienated lands the cess levied from the person who succeeds him in the possession of those lands, but if he has no alienated lands the cess is struck off altogether. As above stated, the amount payable by each person is said to be liable to be raised or lowered according to his circumstances. But, in fact, the amount has generally remained unchanged for the last 15 or 20 years. In villages Nos. 64 and

					94 both this and the following cess exist, and some persons pay both.
2	*Khata-vero.*		Rupees.		
	Exactly the same as No. IV. 1 above.	13,36,64,78 77,94	610 14 1	As No. IV. 1.	*Vide* remarks above No. IV. 1.
		6 villages.			
3	*Oodhur-vero.*		Rupees.		
	Exactly the same as No. IV. 1 above.	39,41,43,71, 82,90	309 7 7	As No. IV. 1. *Vide* Paragraph 38.	*Vide* remarks above No. IV. 1.
		6 villages.			
4	*Oodhur-vero.*		Rupees.		
	The kotwal pays Rupees 2-15-4 for 2 beegahs service land.	22	2 15 4	Should be retained as a permanent quit-rent.	This is really a sulami.
5	*Khata-vero.*		Rupees.		
	Levied from all coolies at the rate of Rs. 0-12-0 per every Rs. 20 of their khatas, whether the lands they hold are Government or sulami.	70	93 2 2	The portion of this which falls on alienated lands will be calculated on the average, and imposed as a permanent quit-rent.	
6	*Hol-vero or Sauthi-vero.*		Rupees.		
	A sum levied from certain persons upon each plough, *i. e.* pair of bullocks used in agriculture, whether the land cultivated be Government or alienated.	50,84,98	187 8 6	A portion of this cess should be imposed upon the alienated lands owned or cultivated by each person, who pays it in the same proportion, as the	In No. 50 all *coolies* pay for each plough Rs. 0-14-7, and if a man has only 1 bullock, half that sum. In No. 84 all *koonbies* pay for each plough Rs. 3-11-7,
		3 villages.			

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvat 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
						extent of his alienated bears to that of his Government land.	and if the person has only one bullock, half the cess. But in this village, if a man who pays the cess dies without direct heirs, or leaves the village, whoever takes up his *Government* land has to pay the cess. In No. 98, three castes are subject to pay the cess, and the amount varies according to the caste.
		7	*Hól-vero.*		Rupees.		
			The people of 5 castes—koonbies, coolies, puggies, kachias, and sepoys—pay according to their "wubó," or circumstances, for each plough used in cultivation, whether of alienated or of Government land, from Rs. 0-8-0 to Rs. 10-14-10.	89	258 11 11	As in No. IV. 6.	This cess is not levied from puggies, who do service and cultivate only their service land.
		8	*Hól-vero.*		Rupees.		
			If a koonbie from another village comes into this village (Traj) he is not allowed to take up any	67	3 14 7	This cess, which is small in amount, should be struck off.	

	Government lands except "veta" (*i. e.* high-rated khatabundy) lands. If he takes up any of those he pays the begotee and nothing else. But if, without taking them up, he lives in the village as a labourer, or tenant of alienated lands, he is charged under the name of "hól-vero" from Rs. 0-14-7 to Rs. 4-8-10, according to his circumstances.				
	Dharala-vero.		Rupees.		
	Certain persons, belonging to particular castes, or sometimes all persons of those castes, pay annually sums varying from a few annas to Rs. 17 or 18.	1,5,13,14,28, 39,41,43,44, 48,51,56,71, 67,72,74,77, 83,86,87,88, 90,92,98	1,078 14 2	As in No. IV. 1.	"Dharala" are those castes who habitually wear arms, and this cess is said to be for permission to wear them. In most villages these castes are coolies and puggies, but in some rajpoots and sepoys also. The amount of the cess on each person is supposed to be determined by his "wubo," or circumstances, but has in fact now remained unaltered for many years. Some of the payers of this cess have alienated lands, some only Government, and some have no lands at all. But if a man who pays this cess goes away, or dies without direct heirs, any person who may succeed to his alienated lands has to pay the cess; if he has no alienated lands it is struck off. In some villages all persons belonging to "Dharala" castes have to pay this cess; in others only particular persons, usually the old village "Dharalas;" and in some a "Dharala" who comes to live in the village
		24 villages.			

Number according to column 2.	Class of Cess.	Number according to columns 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
							is not asked to pay till he has resided three years, when the amount is settled according to his apparent circumstances.
			Dharala-vero.		Rupees.		
		10	In this village (No. 1, Dewatuj) 10 coolies pay separate sums, as above No. IV. 9. All the other "Dharalas" of the village pay in a lump the sum of Rs. 15-14-11 which they levy among themselves. Also in "Murala," No. 50, all the Dharalas pay Rs. 7-11-10.	1,50 2 villages.	23 10 9	I think a small quit-rent should be fixed in commutation of this on all alienated lands belonging to people liable to pay this cess.	
			Salami-vero.		Rupees.		
		11	58 patidars pay each a sum varying from Rs. 0-3-8 to Rs. 2-5-10.	88	53 12 9	As in No. IV. 1.	13 of the persons who pay this cess have no alienated land; the rest have. Until Sumvut 1903 the cess was called "phata chas vero."
					Rupees.		
		12	*Ujafa-vero.*	68	219 6 10	As in No. IV. 1.; but *vide* paragraph 40.	The peculiar management of this village, Moruj, the only one

			Rupees.
13	*Khote-vero.*	68	25 2 4
			Rupees.
14	*Khata-vero.*	68	31 8 5

in Matur in which the old "veta" system of assessment remains unaltered, must be stated in order to explain the nature of these cesses.

All the patidars are called "veta-wallahs." Each holds from ½ a beegah to 2 beegahs of "veta" land, of which there are altogether 50½ beegahs, assessed at a begotee of Rs. 18-3-4. In addition to this he holds lands, called kotia lands, of which there are altogether 280-15-0 beegahs, at begotee rates varying from Rs. 1-0-0 to Rs. 11-12-0. As much of these two sorts of lands as each patidar holds is considered to be his fixed khata, and he pays the total begotee assessment of it yearly without variation, and, in addition, a cess, varying from Rs. 4-1-6 to Rs. 5-1-11, called "Ujafa" or "Jhasti" vero, which means simply, added to the amount of the khata.

Besides his permanent khata a veta-wallah may take up as much as he pleases of the Government chuti begotee lands, assessed according to their value at from Rs. 0-7-8 to Rs. 4-0-0, of which there are altogether 2,079 begahs. But if his "wubo" increase, *i. e.* if he has more chuti begotee on alienated land (of which there are 2,771 beegahs) than is considered to be fairly covered by the amount of the permanent khata, he is charged

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
							a cess called khote (or loss) vero varying from Rs. 1-0-0 to Rs. 13-10-6, as may seem fair. He may get rid of this cess by having a beegah or two of his kotia, or chuti begotee land made into veta, at Rs. 18-3-4. Koonbies, not veta-wallahs, cultivating only chuti begotee lands, are also liable to pay this cess, or the 3rd cess, called khata-vero, which differs from it only in name, in sums fixed according to each man's "wubo" or circumstances.
		15	*Khote-vero.* If Government patidars and koonbies do not hold 9 beegahs of Government land, they pay Rs. 3-0-0.	82	Rupees. 48 13 6	When persons who pay this cess hold and cultivate any alienated lands, it should be imposed as a direct quit-rent upon these lands.	This village, Rudoo, is divided into Rudoo Tulput and Rudoo Wanta. Government koonbies and patidars seem to be those who belong to the Tulput portion.

16	*Muswari-vero.*	82,87	Rupees.		
	A small sum annually levied from certain persons, like No. IV. 1, 2, 3.	2 villages.	73 6 4	Should be struck off. *Vide* paragraph 61.	Muswari (मसवाड़ी.) means a pregnant woman; but no one knows why this cess is levied. In Rudoo (No. 82) 5 persons only pay it, in sums varying from Rs. 0-14-11 to Rs. 4-10-6. None of these have any alienated land. In Matur (No. 87) all coolies pay it in sums varying from Rs. 1-5-10 to Rs. 3-0-0. Some have alienated land and some not.
17	*Ghur-zumeen noo Bharoo.*		Rupees.		
	Levied from various persons in annual sums of Rs. 0-8-0 to Rs. 11-1-7. In a certain part of the town shops are apt to be washed away by the river; and if a shop washed away belongs to a man who pays this cess, the cess is struck off and re-imposed if the shop is rebuilt.	93	766 12 11	Should be struck off. *Vide* paragraph 56.	
18	*Raipoor Muswari-vero.*		Rupees.		
	From those people who live outside the "Wuchla" gate of Kaira are levied sums varying from Rs. 0-1-1 to Rs. 6-13-3. Few of these people cultivate; they are labourers, weavers, shop-keepers, &c.	93	181 13 10	Should be struck off. *Vide* paragraph 61.	

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
V.	Cesses connected with irrigation.	1	*Piao.*		Rupees.		
			Whenever water is taken for irrigation from certain Government wells into any land, Government or alienated, a piao, generally 1 rupee per beegah of irrigated cultivation, is levied. This is not levied upon Government lands assessed at permanent bagayut rates.	5,18,24,29, 41,62,79, 87,91,97, 10 villages.	67 12 9	As a permanent rate has been imposed on all Government wells, to be levied under all circumstances, this impost must be discontinued.	
		2	*Chakli or Pairda-vero.*		Rupees.		
			Whenever irrigated produce is raised, whether in Government or in alienated lands, by water from certain alienated wells or from dhekoories in the river situated in alienated lands, a cess of Rs. 1-9-6 or of Rs. 0-14-7 is levied for each "Pairda" (or wheel on which the rope to lift the water works) used.	17,85 2 villages.	44 13 11	This cess should, I think, be continued in its present form.	

		3	*Produce Cess.*				
			There is a certain alienated well watering alienated lands. From each irrigated crop raised $\frac{1}{64}$ of the produce is paid to Government. Sulami is not deducted from this.	91	.....	The average value of this cess has been calculated and should be imposed as a direct quit-rent on the lands.	
					Rupees.		
		4	If water from the river is taken through any of the lands of this village (Peepria) to irrigate those of a neighbouring village, a begotee of Rs. 0-14-7 on each beegah irrigated is levied, and credited in the Peepria books.	38	9 12 10	Should be struck off.	This curious cess seems to be merely for leave to take the water through the Peepria lands. It is received by Government even if the land through which the water passes be alienated.
VI.	Miscellaneous Cesses.	1	*Rukhopoo.*		Rupees.		
			All Government khatabundy and alienated sulami lands, except when owned by desaies, muzmoodars and sepoys, who are exempt, pay on cultivation a begotee of Rs. 0-3-8.	91	150 5 0 Only on account of alienated lands.	The average amount actually collected from each field during 12 years should be imposed on it as a permanent quit-rent.	This is to pay the village watchmen.
		2	*Rukhopoo.*		Rupees.		
			16 owners of alienated lands pay annually Rs. 5-4-7 in sums of Rs. 0-0-10 to Rs. 1-5-10.	88	5 4 7	This should, I think, be thrown as a direct quit-rent on the lands.	The reason of this cess is that the alienated lands of these persons are situated in the middle of Government chassia wheat lands, which during the season when the wheat is standing are guarded by Government watchmen, and the alienated lands participate in this advantage.

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	Remarks.
1	2	3	4	5	6	7	8
		3	*Ghur Bharoo.*		Rupees.		
			Paid annually as ground rent for the rent of sites of houses by patidars, kaonbies, and kachias of Hureeálá to the Thakore.	81	85 5 11	This should be retained in its present form, until it is decided whether or not the village is to be restored to the talookdar.	Hureeálá is an attached talookdaree village.
		4	*Sookree.*		Rupees.		
			31 persons, holders of alienated land, pay annually a cess varying from Rs. 0-3-8 to Rupees 4-8-10 on account of the alienated land.	10	38 11 3	This should be thrown as a direct quit-rent on the alienated lands.	This was originally a patel's "huck."
		5	*Sookree.*		Rupees.		
			3 holders of alienated land pay annually the value of from 1 to 3 *kucha* maunds of the grain grown in the land.	10	5 4 0	Should be thrown as a direct quit-rent on the alienated lands.	Originally a patel's "huck."

6	*Sookree.*		Rupees.		
	4 borahs and 1 jogee shopkeepers in the bazaar pay annually from Rs. 0-14-7 to Rs. 1-5-11. They have no land.	91	5 5 9	Should be struck off.	These persons used to have to supply the patels with food from their shops when they went to make the annual Pahni (inspection of village boundaries, &c.) When the patels were paid by Government this cess was commuted into money, and levied by Government.
7	*Havildaree.*		Rupees.		
	Certain Bramins of Kulolee, in Jeytulpoor, hold alienated lands in this village, Rudoo. They formerly paid for each "kullo," *i. e.* crop of each separate field, 15 seers of grain. This has been since Sumvut 1904 commuted for Rs. 1-8-0 paid annually in a lump for all the lands.	82	1 8 0	Small quit-rents, amounting altogether to Rs. 1-8-0, should be imposed on such fields as the owners choose.	
8	*Havildaree.*		Rupees.		
	Those jewidars who got Government lands at low rates (*vide* No. III. 7 remark) pay each Rs. 0-5-6 havildaree.	82	23 0 6	As these Government lands will now be assessed at full survey rates, this cess should be struck off.	
9	*Kusoombi ni Khulee no Vero.*		Rupees.		
	Every manufacturer of kusumb (safflower) dye who makes a khuli-place to dry the safflowers in Rudoo, whether the safflower is grown in Rudoo or not, has to pay Rs. 4-0-0.	82	4 0 0	Should be struck off.	

Number according to column 2.	Class of Cess.	Number according to column 4.	Description of Cess.	Number of Villages in which the Cess obtains.	Total amount of Cess in Sumvut 1918 (A.D. 1861-62) in Rupees.	Mode of Settlement recommended.	REMARKS.
1	2	3	4	5	6	7	8
		10	*Katty Palwa vero.*		Rupees.		
			All koonbies, colies, bhurwards, and rajpoots pay for each bullock used in agriculture Rupees 0-11-2.	84	62 9 2	Should be retained till it is decided whether the village is to be restored to the talookdar.	From a report of the Collector in 1838 it appears that katty palwa-vero was paid in several Kaira villages and was imposed by the former Government to pay the horsemen employed to prevent the Kattys from crossing the Saburmutty. It has been struck off in all Government villages in 1844. This village, Kuranti, is talookdaree under attachment.
		11	*Katty Palwa-vero.*		Rupees.		
			Two kachias residing in Kaira always cultivate an alienated field belonging to others. They pay each Rs. 0-3-8 under this name. This village, Hurgeala, is talookdaree under attachment.	81	0 7 4	Should be imposed as a permanent quit-rent on the field.	Apparently the village formerly paid katty palwa vero, and as these persons did not live in the village, their contributions were levied separately; hence it has been continued to this day.

	12	*Fruit-tree Cess.*		Rupees.		
		50 persons, coolies, pay annually a cess of Rs. 62-6-10 in shares of Rs. 0-2-5 to Rs. 3-4-5. This is stated to be for the fruit and dry wood of the trees which grow in their lands, both Government and alienated, and which they are permitted to take.	44	62 6 10	The cess will be retained for the present and finally disposed of under the orders regarding Government rights in fruit trees.	

W. G. PEDDER,

Survey Settlement Officer in Guzerat.

No. 612A OF 1863.

Dated the 25th April 1863,
at Sutana.

Reply of the Revenue Commissioner, N. D., to paragraphs 1 to 44 of Mr. Pedder's Report, submitted by Captain Prescott with his letter, No. 165, dated the 13th April 1863, relative to the commutation of the direct and indirect quit-rents, swadeeos, cesses, and other imposts now obtaining in the Matur Talooka of the Kaira Collectorate.

Paragraph 12. Distribution of the whole amount of the oodhur sulami over the separate fields comprised in each estate in proportion to the assessment of each field, &c.

1. There is no objection whatever to this course. It should be adopted.

Part paragraph 13. Objection likely to be raised by holders under Clause 2, Section IV. Regulation XVII. of 1827, against an increase in the amount of quit-rent.

2. The Revenue Commissioner would point out that the holders could not quote this clause, as it applies to Government lands and not to alienated lands.

Part paragraph 13 and paragraph 14. Imposition of quit-rent according to real and not asra beegah.

3. The Revenue Commissioner understands that the rate is not Rupee 1 per asra beegah, but Rupee 1 per real beegah, and it is only owing to the circumstance of the asra beegah having continued to be used in calculating the revenue that the full amount of Rupee 1 per real beegah has not been collected. The holder claims 6 real beegahs as partially rent-free land, and for every beegah of land he has to pay a sulami of Rupee 1. It is fair, therefore, to adopt the settlement proposed by Mr. Pedder.

Paragraph 15. Chittiamon-vero to be commuted into a direct quit-rent on the land subject to it.

4. Mr. Pedder's proposition may be carried out.

Paragraph 16. Fluctuating quit-rents to be commuted into permanent quit-rents calculated at an average of 12 years, &c.

5. This has already been fully discussed and the plan is approved. As proposed, the minimum rate should be fixed in cases where the liability to pay has to be provided for.

6. After careful consideration of the two plans suggested in paragraphs 20 and 21, the Revenue Commissioner has come to the conclusion that the first plan is the better. It is true that as the liability of all the lands is the same, and the incidence of the tax in past years is not a fair test of the probable working of the tax in future, the second plan has theoretically its advantages.

Paragraphs 20 and 21. Commutation of swadeeos into permanent quit-rent.

7. The first plan, however, is not only more consistent with the method of settlement adopted for other cesses, but it recommends itself for being more intelligible to the people concerned, and the Revenue Commissioner conceives this to be of more importance than theoretical accuracy. The Revenue Commissioner would, therefore, adopt the first plan (paragraph 20) with a minimum rate on those who, though liable to pay, happen not to have paid in the period for which the average has been struck.

Paragraph 22. Commutation of maliat swadeeos.

8. Intructions will be sent hereafter.

9. Mr. Pedder states that these cesses fall in many cases upon holders whose assessment on Government lands will be considerably raised under the new rates. For this reason the Revenue Commissioner concurs in the proposal that after providing for the new assessment on Government lands, the remainder of the vero should be imposed on the alienated lands, and no more; the rest being foregone in consideration of the increase to the Government assessment of the same holder.

Paragraphs 27 to 42. Commutation of hol-vero, dharala-vero, &c.

10. Instructions regarding these veros in khatabundy holdings will be given hereafter.

11. If persons paying hol-vero be found without alienated lands, the simplest plan would be to inform them that they will continue to pay the vero until they point out the land. They would soon do this, and there would be but little trouble then in tracing it. The Settlement Officer should at any rate try this plan.

Paragraph 44. Commutation of another species of dharala-vero into a fixed quit-rent.

12. The settlement in paragraph 44 is approved.

B. H. ELLIS,
Revenue Commissioner, N. D.

No. 707A of 1863.

Nassick, 8th May 1863.

Reply of the Revenue Commissioner, N. D., to paragraphs 45 to 90 of Mr. Pedder's letter, No. 3 of 1863, submitted with Captain Prescott's letter No. 165 of 1863, relative to the Direct and Indirect Quit-rents, Swadeeos, Cesses, and other Imposts now obtaining in the Matur Talooka of the Kaira Collectorate.

Paragraphs 46 to 56. Ghurzumeen no Bharoo.

The course pursued in former years was precisely the reverse of that which seems to the Revenue Commissioner proper. There was no reason to remit ground rent which non-agricultural classes were paying, as such rents were not cesses within the meaning of Act XIX. of 1844. But this course having been pursued then, it would be impossible now to continue the levy from the few non-cultivators who still pay the tax, and the cultivators must be excused from future payments, as all the assessable land in their possession comes under tax by the new Survey. The whole sum must, therefore, be abandoned.

Paragraphs 57 to 61. Muswad-vero.

2. This tax does not appear to be a "kusub-vero", but to be rather a house tax: it is only very partially levied, and should now be struck off as absorbed in the new assessment.

Khatabundy, paragraph 62, &c.

3. The difficulty in dealing with khatabundy lands is to secure for Government an equivalent for the extra assessment hitherto imposed on Government lands by reason of alienated lands

held therewith, and on the other hand not to tax unjustly alienated lands separate from the holding.

4. The second mode of settlement proposed by Mr Pedder provides for the former of these objects, and with discrimination in applying it the latter may also be secured. The rule should be to impose on all alienated land held with veta or khatabundy land a sulami equal to the difference between the former amount of the khata and the future assessment of the Government land, *plus* the commuted cesses on alienated lands.

5. No chuti-begotee lands should be taken into calculation; they are in every case held separately from, and independently of, the khata.

6. In nurwa villages the real point is whether the present nurwa payment is higher than it otherwise would be, owing to the nurwadar's holding alienated land at a low assessment. The example given by Mr. Pedder does not prove that the alienated land should not in such a case be held liable; for there are many inequalities in the individual apportionment which would not affect the general liability of the co-parcenary. Whenever the point above put is decided affirmatively, a portion of the deficiency in the nurwa assessment should be levied as an assessment on the alienated lands—but only a portion, looking to the quantity of alienated land, and never exceeding half, as other causes have tended to raise the assessment of nurwa villages. Where, as in Wudthul, the alienated lands have been formally separated and separately assessed, the case appears to be different, and there the alienated lands could not be taxed for the deficiency in the nurwa assessment under the new Survey.

7. It will be necessary for the Settlement Officer to take care that he does not attribute to the possession of alienated lands any excess in the old nurwa assessment which is realy due to oppressive over-assessment.

8. Discretion on this point must be left to the Settlement Officer, as in fact it must, in the settlement of khatabundy tenures, as it is impossible to lay down general rules on paper which will not,

if made of universal application, either cause hardship to individuals or serious loss to Government.

Paragraphs 22 to 26.

9. Regarding maliat swadeeo, the proposals for those cases in which the cess has been levied during the past twelve years is approved. But where there has been no levy, there is still the liability to pay which has to be provided for, and this may be done in two ways, either of which may be adopted, viz. :—by taking one-twelfth of one year's average assessment, or one-twelfth of the highest bagayut rate according to the revised assessment, to be paid annually in either case as the permanent assessment without fluctuation. The difficulty that the land which depends on its supply of sweet water for its quality may lose that supply, is best met by placing assessment on the source of supply, and making the new assessment a "kussur" on the well whenever the supply is dependent on a well. Of course, the full amount of the bagayut "kussur" or any well is not to be exceeded, and will follow the rate of other bagayut "kussur" in Government lands. In other cases in Government bagayut lands the cess can be levied on the land.

10. In the villages in which Mr. Mills made a settlement, the alienated lands have already been separated, and it would not be equitable to apply the rule to alienated lands acquired since the settlement of the khata. In these villages the rule will not be applicable. The rules which Mr. Pedder proposes regarding the various kinds of alienated lands held by a khatadar may fairly be adopted.

11. The amount of labour which it is worth while to bestow on the apportionment of the deficiency in a khata must depend on the amount of revenue at stake. If in any village the amount of assessment is, on the whole, much reduced on the khata lands, it will be worth while to inquire carefully in order that the difference may be recovered, if fairly recoverable, from the alienated lands. Where the difference on the whole khata lands of a village is small, it would be waste of time, though perfectly equitable, to endeavour to trace out the alienated lands on which the difference should be apportioned.

B. H. ELLIS,
Revenue Commissioner, N. D.

Taxes and Imposts.

No. 2426.

REVENUE DEPARTMENT.

Bombay Castle, 27th June 1864.

Letter from the Revenue Commissioner N. D. No. 1084 BA, dated 29th April 1864, with accompaniments, on the subject of the settlement of alienated cesses, &c., in the Mehmoodabad (late Matur) Talooka of the Kaira Collectorate.

RESOLUTION.—The Governor in Council, before proceeding to record his instructions on this subject, desires to express his opinion of the lucid and able manner in which Mr. Pedder has placed this intricate subject before Government in his elaborate and exhaustive Report, the interesting and valuable information contained in which could only have been obtained by the patient and untiring research he has evidently devoted to the question.

2. The Governor in Council will now proceed to review the papers before him. In the Statement which accompanies his Report Mr. Pedder has classified all the imposts which affected alienated lands into the six classes detailed in paragraph 2, and he proceeds in paragraph 6 *et seq.* to submit explanations *seriatim* in addition to those given in the Statement.

3. With reference to the oodhur salami, the Governor in Council approves of the concurrence expressed by the Revenue Commissioner in the course suggested in paragraph 12 of Mr. Pedder's Report, to distribute the whole of the oodhur salami over the separate fields comprised in each estate in proportion to the assessment of each.

4. In the case of Oondhela referred to in the Statement, it will, as suggested, be equitable to restrict the levy from transferees to the fixed salimi already paid by them, unless manifestly disproportionate to the amount now to be foregone from the original owners, in which case the settling Officer would, it is presumed, be competent, under Act VII. of 1863, to charge these transferees with a consolidated rate not exceeding the rate which the original owners, if in possession, would be liable to.

5. The oodhur salami paid by the Coolies of Kaira should, as suggested in the Statement, be levied from the actual holders of the land.

6. With regard to the katty palwa vero, Government are of opinion that, as this cess was generally abolished* in 1844, so much of the oodhur salami as unmistakably represents a katty palwa vero should, to avoid inconsistency, be now abandoned.

* *Vide* VI., 10 and 11.

7. With regard to the question discussed in paragraphs 13 and 14 of Mr. Pedder's Report as to whether the fixed quit-rents on fields placed at begotee rates on the "asra" or estimated measurement are to be imposed according to the real, and not the supposed, measurement, the Governor in Council concurs with the Revenue Commissioner that the real, not the estimated, measurement should be upheld in settling fixed quit-rents when not leviable in a lump sum on the estate.

8. The amount of chitiamun being trifling, and the similar cess roza vero having been already remitted, Government consider it will be preferable to strike it off than impose it as a direct quit-rent.

Cess referred to in paragraph 15.

9. The proposals for commuting the fluctuating quit-rents into permanent quit-rents are approved.

10. Care should be taken in carrying out the proposal made in the column of Remarks of the Statment for the resumption of certain alienated lands paying sulami on cultivation which have been abandoned by their owners, that it is carried out in a formal and legal manner.

11. For the settlement of swadeeo, or cesses leviable under particular circumstances, Mr. Pedder has proposed two plans, which are described in paragraph 20 of his Report. To the second of these he gives the preference, whilst the Revenue Commissioner is of opinion that the first is the better plan. The Governor in Council is of opinion that the liability to pay the tax is the true criterion by which its incidence should be regulated, and concurs with Mr. Pedder that the second plan is the fairer plan; His Excellency in

Council therefore sanctions its adoption in the manner recommended in paragraph 21 of the Report.

12. With regard to the maliat swadeeo, Government approve of the manner in which it is proposed to commute the liability to this cess, as described in the first portion of paragraph 9 of the Revenue Commissioner's Memorandum No. 707A, dated 8th May 1863. The Governor in Council is, however, not sure that he understands the proposal made at the close of that paragraph to place the assessment in the shape of a kussur on the well whenever the supply of water is dependent on a well, and whether the continuance of this kussur is, irrespective of all proprietary right in the well on the part of the alienee, dependent on its continuing to supply sweet water, and therefore enabling the owner of the lands paying maliat swadeeo to raise valuable crops.

13. The Purgaum swadeeo mentioned in the Statement may be struck off, as was done in Dholka.

14. The Revenue Commissioner concurs in Mr. Pedder's proposal for the settlement of the plough and other cesses which form the subject of paragraphs 27 to 44 of his Report; the Governor in Council approves of these proposals, and is pleased to sanction their being carried out.

15. The plan recommended in paragraph 11 of his Memorandum No. 612A, dated 25th April 1863, by the Revenue Commissioner with respect to persons without alienated lands paying hol vero should, as suggested, be tried.

16. The small amount of hol vero (IV. 8) of the Statement may be struck off.

17. The instructions of the Revenue Commissioner directing the abandonment of the ghur zumin-noo bharoo and the maswari veros, which are described in paragraphs 46 to 56 and 57 to 61 respectively of Mr. Pedder's Report, are approved and confirmed.

18. The chakli or pairda vero and produce cess, Nos. 2 and 3 of V. of the Statement, should, as recommended, be continued.

19. The cesses described under head VI. of the Statement should be disposed of in the manner suggested.

20. With respect to the khatabundy lands (paragraphs 62, &c.,) the Governor in Council approves of the manner in which Mr. Ellis proposes (paragraphs 3 to 8 of his Memorandum No. 707A, dated 8th May 1863) to dispose of this difficult and intricate branch of the subject.

21. In nurwa villages, except when alienated lands have been formally separated and separately assessed, a half portion, as suggested, of the deficiency in the nurwa assessment produced by the nurwadars holding alienated land at a lower assessment may be levied as an assessment on the alienated lands, care being taken, as Mr. Ellis points out, not to attribute to the possession of alienated land any excess in the old nurwa assessment really due to over-assessment, and not to press inquiry too finely for the amount of revenue at stake.

H. E. JACOMB,
Offg. Under Secretary to Government.

To The Revenue Commissioner N. D.

No. 356 of 1864.

MEMORANDUM.

The Superintendent Revenue Survey and Assessment Guzerat presents compliments to the Collector of Kaira, and begs to inform him, in reply to Memorandum No. 785, of the 15th current, that the Resolution of Government No. 2426, of the 27th ultimo, has been received by this Department, and, in consequence of the instructions therein given, Captain Prescott called for Mr. Pedder's opinion as to the possibility of making the required modifications in the settlement of alienated land in time for the current year's accounts, and that gentleman has reported as follows :—

> "Mr. Pedder has the honour to state that it will be perfectly impossible to make the required modifications in the settlement of imposts affecting alienated lands in the villages of the Mehmoodabad purgunna in time for the closing of the Collector's accounts for 1863-64.

"2. With reference to the Government Resolution No. 2426, dated 27th ultimo, Mr. Pedder begs to be allowed to make the following remarks:—

"3. I. Para. 4 of the Resolution. It will be equitable to restrict the levy from transferees to the fixed 'sulami' already paid by them, unless manifestly disproportionate to the amount now to be foregone from the original owners. These directions seem to have been given under a misconception of the settlement which has been made. The Grassias, who are the original owners of the estate, pay the same amount of 'oodhur sulami' as they did before they transferred a portion of the lands. But lands purchased by Patidars were under the late system assessed at a separate and additional quit-rent. Mr. Pedder, therefore, threw the whole of the original 'oodhur sulami' upon the lands retained by the Grassias, in proportion to the assessment of each field, and the separate quit-rent only upon the lands purchased by patidars, and he begs respectfully to submit that this course was right, as Government revenue was not sacrificed by it (as would be the case if the settlement were made as suggested in the Resolution), and neither Grassias nor Patidars have to pay more than they actually were paying under the late system.

"II. Para. 6. There are no records forthcoming to show the portion of the 'oodhur sulami,' which was originally a 'katty palwa vero.' The whole sum has for many years been entered in the Government accounts simply as 'oodhur sulami.' Mr. Pedder, therefore, supposes that the quit-rents imposed at the settlement should not be now reduced.

"III. Para. 8. The amount of 'chitiamun' has been consolidated with other cesses into a permanent quit-rent; if necessary it can now be reduced.

"IV. Para. 11. The settlement of 'swadeeos' has been carried out in the mode directed by the Revenue Commissioner, and the amounts of quit-rent thus fixed have this year been actually levied. To alter the settlement according to the plan now ordered to be adopted would involve a good deal of labour and a loss of time in this office, which is just at present very

undesirable, because, as Captain Prescott is aware, the collection of statistical information which is absolutely necessary for the settlement of next season's districts has not (owing to the pressure of work in the season just concluded) at this late period of the year yet been commenced. It will also necessitate the recall of the notices under the Summary Settlement, and also of the sunnuds where they have been issued for all lands liable under the late system to 'swadeeos.'

"V. Paragraph 12. With regard to 'maliat swadeeos,' Mr. Pedder begs to remind Captain Prescott that a slight modification in the mode of settlement enjoined in the Revenue Commissioner's Memorandum No. 707A, paragraph 9, was recommended by this department, and was subsequently approved by Mr. Ellis. This modification is not noticed in the Government Resolution, but Mr. Pedder supposes that the settlement made in accordance with it need not now be altered. He begs, however, to be informed whether he is right in this.

Vide Superintendent to Collector of Kaira No. 546, dated 21st November 1863, paragraph 12 *a*.
Revenue Commissioner N. D. to Superintendent No. 1246, of 27th April 1864.
Superintendent to Revenue Commissioner N. D. No. 247, of 3rd May 1864.
Revenue Commissioner N. D. to Superintendent No. 1549, of 21st May 1864.
Superintendent to Revenue Commissioner N. D. No. 302A, of 2nd June 1864.
Revenue Commissioner N. D. to Superintendent No. 1775, of 9th June 1864.

"VI. Paragraph 13. 'Purgaum swadeeos' in Mehmoodabad and Muhoonda have been stuck off, as directed in the Government Resolution. But in Thasra Kusba, and in one or two other villages of the Thasra and Kuppurwunj purgunnas settled during the past season, there are 'purgaum swadeeos' falling exclusively upon alienated lands, and producing a comparatively large amount of revenue. These Mr. Pedder thought it right to commute into fixed quit-rents upon each field, according to the average of actual realizations from it, and hopes that this course may be approved. This subject will be more fully reported on in the Jummabundy Reports for the past season.

"VII. Paragraph 18. 'Chakli Vero.' It is respectfully suggested that, under the orders regarding the Summary Settlement, it would be better when the 'chakli vero' falls upon alienated wells to commute it, according to the average realizations, to a small quit-rent upon the lands under the well. This does not apply to dhakoories or rivers.

"VIII. Paragraph 20. Mr. Ellis' orders regarding khatabundy lands have been carried out in the Mehmoodabad and Muhoonda purgunnas. In Thasra, however, this mode of settlement was not applied, as Mr. Pedder found that in the great majority of instances the alienated lands originally held together with Government lands under the khatabandy tenure have already been adjudicated under Clause 4, Section 4, of Regulation XVII. of 1827. This subject also will be more fully reported on in a future letter.

"Paragraph 21. In Nurwa villages, except where alienated lands have been formally separated and separately assessed, a half portion of the deficiency may be imposed on the alienated lands.

"IX. With regard to this paragraph, Mr. Pedder begs to remind Captain Prescott that in the letter marginally noted the Superintendent expressed his opinion that in all the nurwa villages of Matur such alienated lands belong not to the nurwa, but to the mujmoon, portion of the village, and have consequently been formally separated, and separately assessed under the late system. No notice of this opinion appears to have been taken, either by the Revenue Commissioner or by Government, in the correspondence now before Mr. Pedder, and he is therefore obliged to inquire whether the orders now received are to be considered to apply to the pure Patidaree villages of Kaira or not. If they do so apply, the settlement of alienated lands in the villages of Mehmoodabad, Muhoonda, and Thasra, marginally noted, must be revised next season

Superintendent to Collector of Kaira, No. 546, dated 21st November 1863, paragraph 10*b*.

Mehmoodabad Purgunna.
Oondela. Khandeli.
Luwal. Ulindra.
Muhoonda Purgunna.
Thanna. Ulindra.
Thasra Purgunna.
Ruttonpoor.

when the settlement of nurwa villages under Government Resolution No. 2481, dated the 30th of June 1864, is made, and the Collector must be requested to defer the introduction of the Summary Settlement in those villages meanwhile, and to recall the notices if they have been issued.

"4. Mr. Pedder would now, with great deference, beg to suggest, for the consideration of Captain Prescott, Mr. Hadow, and Mr. Ellis, that it would be very advisable that the settlement of imposts affecting alienated lands which has been already carried out in anticipation of the Government sanction, in the Mehmoodabad purgunna, should now be confirmed, without the modifications of the Revenue Commissioner's orders conveyed in his Memoranda Nos. 612A and 707 A of 1863, which have now been decided on by Government. These modifications, it will be observed, do not, except, perhaps, in the case of 'khedoo swadeeos,' affect essentially the principles of the settlements, and Government have already (*vide* Resolution No. 2436, dated 28th ultimo,) determined upon confirming the settlements which have been made in the Duskrohee, Jeytulpoor, and Purantej Districts of Ahmedabad, in preference to disturbing a system which has been for some time in operation.

"5. Mr. Pedder's reasons for this suggestion are as follows:-

"*1st.*—The settlement was made in the season of 1862-63, and the commuted 'sulamis' have been actually levied for 1863-64. To modify the settlement now would cause discontent among persons whose payments might be raised by the revision, and might encourage alienees to complain in hopes of getting their quit-rents reduced, like those of others whose payments might be lowered.

"*2nd.*—A revision would entail the necessity of stopping the introduction of the Summary Settlement till it could be effected, and of recalling a great number of notices the quit-rents in which have been calculated according to the value of the alienations as shown by the present Settlement, and of sunnuds if they have yet been issued.

"*3rd.*—It would cause considerable labour and loss of time in this office, which can ill be spared with the present great pressure of work.

"6. The same observations apply to the settlement of imposts on alienated lands in the Muhoonda purgunnah, which were also made in 1862-63.

"7. They also apply, with the exception of the first reason in paragraph 5 above, to the settlements in Thasra and Kuppurwunj effected during the past season in accordance with the orders contained in the Revenue Commissioner's Memoranda No. 612A and 707A of 1863. In these two districts, however, the new quit-rents, when they exceed the payments under the old system, have not yet been levied, and the people would therefore have no reason to complain of an alteration. The second and third reasons in paragraph 5 above apply, however, with equal force to a modification of the settlement in Thasra and Kuppurwunj.

"8. It is needless to add that in future settlements the orders of Government now received will be strictly carried out.

"9. The favour of as early a reply as possible to this reference is requested."

2. The Superintendent concurs with Mr. Pedder in thinking it is not advisable (for the numerous reasons given) to attempt any modification in the settlement of the alienated cesses in Mehmoodabad, and is hopeful that the Collector and Revenue Commissioner will move Government to pass a Resolution to that effect.

3. It is respectfully requested that replies to the queries put in Mr. Pedder's 3rd paragraph may be given as soon as convenient.

Extract (part paragraph 12a) from Captain Prescott's letter to the Collector of Kaira No. 546, *dated the 21st November* 1863, *submitted to Government with the Revenue Commissioner's letter No.* 1288, *dated 29th April* 1864.

Paragraph 12*a*.—"Maliat Swadeeos." This is the exception alluded to above. I am not certain whether I have correctly under-

stood paragraph 11 of the Revenue Commissioner's Memorandum No. 707A of 1863, but I interpret it to mean that whenever alienated lands are liable to pay "maliat swadeeos," but no "swadeeo" has actually been paid within the series of years on which the averages are calculated, the liability is to be commuted by the imposition of a certain fixed "sulami." This course, I would, respectfully submit, is hardly fair. For lands entered in the village books as liable to "maliat swadeeo" often can never grow "maliat" crops, either from their being real dry-crop lands, or from their being irrigated by salt wells. The mode of settlement I have adopted is as follows, and I trust it may be approved:—

1*st*.—In all lands in which "maliat swadeeo" has actually been levied the annual average amount so levied during the last twelve years has been imposed as a permanent quit-rent, provided it does not exceed the survey assessment.

2*nd*.—When alienated "bhatta" garden lands are liable to the "swadeeo," but it has not been levied during twelve years, one-twelfth of the highest "swadeeo" payable for one year has been imposed as a permanent quit-rent.

3*rd*.—When the lands are "dhekooriat," or river-watered garden lands, and the "swadeeo" has not been levied, the water assessment on the land (*vide* paragraph 11, clause 3, of my letter No. 542 of 1862,) has been imposed as a permanent quit-rent.

4*th*.—When the lands are irrigated from *sweet* wells, and the "swadeeo" has not been levied, one-twelfth of "kussur" on that well has been imposed as a permanent quit-rent.

5*th*.—If the lands are entered as dry-crop, and the "swadeeo" has not been levied, in case of a "maliat" crop being hereafter raised by water from a river, the same rate, Rupees 8, on the bag used to lift the water is to be levied, as in similar Government lands.

6*th*.—The liability of all other lands has been remitted.

Letter from the Revenue Commissioner N. D., to Captain Prescott, Superintendent Revenue Survey, Guzerat, No. 1246, *dated the* 27*th April* 1864.

No. 546, dated 21st November 1863, to the Collector of Kaira, regarding the Survey Jummabundy of Mehmoodabad.

With reference to paragraph 12*a* of your report noted in the margin, I have the honour to request you will inform me whether the holders of dhekooree lands have hitherto paid the water rate, and, if not, whether your proposal to add a water assessment to the dry-crop assessment of such lands is not in contravention of the Government order prohibiting the levy of water rate in cases where exemption has hitherto been enjoyed in respect to the use of water.

2. With regard to clause 5 of the paragraph above quoted, I beg you will consider whether the capability of the lands for irrigation, and the fact of the water being available to the holders, are not sufficient justification. The one-twelfth liability rate should therefore be imposed upon such lands. I presume that the lands referred to have all more or less a chance of being irrigated.

Captain Prescott's reply to the above, No 247, *dated the* 3*rd May* 1864.

In reply to your letter No. 1246, dated 27th ultimo, I have the honour to submit the following explanation.

2. In certain villages of the Mehmoodabad District all alienated lands, or all alienated lands held upon certain tenures, are entered as liable to "maliat swadeeo," *i. e.*, as liable to pay when cultivated with sugar-cane, and sometimes with one or two other crops requiring sweet water, a rate upon the area actually so cultivated.

3. The orders regarding the commutation of fluctuating quit-rents on cultivation generally into fixed quit-rents are that whenever during the last twelve years the quit-rent has been levied the average annual amount so levied shall be imposed as a fixed quit-rent. Where the quit-rent has not been levied at all during the past

twelve years that one-twelfth of one year's full quit-rent should be fixed in commutation of the liability.

4. Now in the case of "maliat swadeeo" the above course has been followed whenever an average could be taken, *i. e.*, whenever the "maliat" crop had been raised. But when the crop had not been grown it seemed unfair to impose upon lands in which, from sweet water being unattainable, it was impossible ever to grow the "maliat" crop, a heavy fixed quit-rent in commutation of a merely nominal liability. It was necessary, therefore, to find out among all the lands entered as liable to "maliat swadeeo," but from which that cess had not been actually levied during the twelve years, what were capable of growing the "maliat" crops, and what were not. And sweet water being the one requisite, we found that in "*Bhatta*" lands, lands watered by sweet wells, and lands irrigable from rivers, and in no others, this capability existed.

5. On alienated "bhatta" lands, therefore, liable to, but not having actually paid, "maliat swadeeo," one-twelfth of one year's cess has been fixed, and on such lands watered from sweet wells one-twelfth the "bagayut kussur." But lands irrigable from rivers have in Mehmoodabad generally been assessed at a light fixed water-rate in addition to the dry-crop rate. In the case of such alienated "dhekooriat" lands liable to, but not having actually paid, "maliat swadeeo," I considered it fair to impose, in commutation of that liability, the amount of the water-rate as a fixed quit-rent—1*st*, because it generally was about the same as, and certainly did not exceed, the amount of one-twelfth the annual cess; 2*nd*, because it was ready calculated to my hand; and 3*rd*, because, owing to the scale on which the water rate is calculated, those alienated fields in which the water could be obtained only with labour and expense would pay a lower fixed quit-rent than those which are near the river.

6. You will see, therefore, that although the holders of such alienated "dhekooriat" lands may not hitherto have actually paid a water rate, they were in effect liable to pay it whenever they grew a "maliat" crop, and the commutation of this liability which I have effected is not, I venture to think, in any degree in contravention of the order referred to by you, and I beg to add that your description

of this commutation as " a proposal to add a water assessment to the dry-crop assessment of such lands" hardly conveys a correct idea of the nature of the fixed quit-rent so imposed.

7. In answer to your 2nd paragraph I beg to explain that lands within a certain distance (eighty goonta chains usually) of rivers have been assessed at a fixed " dhekooriat" water rate in addition to the dry-crope rate. This limit has been fixed at that beyond which I find, as a general rule, that water is not conveyed. But it occasionally happens that the river water is taken into lands *beyond* this limit, and consequently assessed only at dry-crop rates. When this is the case in Government lands a rate of Rupees 8 on each " koss" used is to be levied, and if it should occur (which is not very likely) that a " maliat" crop is raised by water so conveyed from a river into alienated land assessed at dry-crop rates only, and liable to, but not having actually paid, " maliat swadeeo," the same rate of Rupees 8 is to be levied on the " koss" used. As this rate is to be levied merely in lieu of the old " maliat swadeeo" which would hitherto have been taken, the Government order above referred to does not seem to be in any way contravened. And you will see that my objection to the one-twelfth liability rate being imposed on such lands is just that, as they have not been classed as irrigable from rivers, we must conclude, till they actually are watered, that they are not capable of irrigation.

The Revenue Commissioner N. D.'s reply to the above, No. 1549, *dated the* 21*st May* 1864.

Under the explanation given, the Superintendent's proceedings on the first point are fully approved.

2. In regard to the second also there seems no objection, except that the Revenue Commissioner does not see how the indefinite right reserved to Government to tax alienated lands not now irrigable from rivers can be enforced after a Summary Settlement sunnud is given to a holder of alienated land securing him against all taxation save such as is specified in the sunnud: explanation on this point is desirable.

Captain Prescott's Memorandum No. 302A, *dated the 2nd June* 1864.

The Superintendent Revenue Survey and Assessment Guzerat has the honour of stating in reply to paragraph 2 of the Revenue Commissioner N. D.'s Memorandum No. 1549, of the 21st current, that the reservation alluded to by the Revenue Commissioner N. D. refers to alienated lands liable to "maliat swadeeo," but not having paid it for twelve years, now assessed at dry-crop rates.

2. If such lands are irrigated from rivers, and sugar-cane grown on them by river water, this Department has ordered that they should pay the Government "koss" rate.

3. This reservation should be expressed in the sunnud.

4. As, however, such cases will be very rare indeed, the Superintendent is respectfully of opinion that it would be better to forego the right of levying the "koss" rate.

The Revenue Commissioner N. D.'s reply to the above, No. 1775, *dated the 9th June* 1864.

It appears that occasions will rarely, if ever, arise for the exercise of the right referred to, and which should, as suggested by Captain Prescott in his 4th paragraph, be foregone.

No. 1952A OF 1864.

REVENUE DEPARTMENT.

Submitted to Government, with reference to their Resolution No. 2426, dated 27th June last.

2. The Revenue Commissioner considers that, for the reasons stated, the settlement already made should be allowed to stand. The Collector, in forwarding Captain Prescott's Memorandum, has expressed a similar opinion. Mr. Hadow states also that the settle-

ment of alienated land has already been introduced into the villages of Mehmoodabad and Muhoonda mentioned in the margin of Mr. Pedder's 3rd paragraph.

Extract (part paragraph 12*a*) from Captain Prescott's letter to the Collector of Kaira No. 546, dated 26th November 1863.

Letter from the Revenue Commissioner N. D. to Captain Prescott No. 1246, of 27th April 1864.

Captain Prescott's reply to the above, No. 247, of 3rd May 1864.

Revenue Commissioner N. D.'s reply to the above, No. 1549, of 21st May 1864.

Captain Prescott's Memorandum to the Revenue Commissioner N. D. No. 302A, of 2nd June 1864.

The Revenue Commissioner N. D.'s reply to the above No. 1775, of 9th June 1864.

3. The modification in the mode of settlement of "maliat swadeeo" referred to by Mr. Pedder is explained in the extract of correspondence hereto appended, and is recommended for the approval of Government.

4. The Revenue Commissioner also begs to recommend that the course mentioned by Mr. Pedder in his sub-paragraph VI. as having been followed by him in the settlement of "purgaum swadeeo" be approved. It would be a needless sacrifice of the revenue on alienated lands were any other course adopted.

5. The subject of Mr. Pedder's sub-paragraph IX. was noticed by the Revenue Commissioner in his letter to the Collector of Kaira No. 1240, dated 29th April 1864, wherein Mr. Ellis observed—"As the alienated lands in the nurwa villages of Mehmoodabad are not nurwa, but belong to the muzmoon, my instructions quoted by Captain Prescott do not apply to these cases."

Pargraph 106 of Report No. 546 of 1863, submitted to Government with the Revenue Commissioner's No. 1288, dated the 29th April 1864.

B. H. ELLIS,
Revenue Commissioner N. D.

Poona, 10*th August* 1864.

No. 1953A OF 1864.

Poona, 10*th August* 1864.

Copy forwarded to Captain Prescott, Superintendent Revenue Survey, Guzerat, with reference to his No. 356, dated the 23rd July 1864 to the Collector of Kaira.

B. H. ELLIS,
Revenue Commissioner N. D.

Taxes and Imposts.

No. 4183.

REVENUE DEPARTMENT.

Bombay Castle, 22nd October 1864.

Memorandum from the Revenue Commissioner N. D. No. 1952A, dated 10th August 1864—Submitting, with his opinion, a communication from Captain Prescott, Superintendent Guzerat Revenue Survey, offering his own views and those of Mr. Pedder (in which the Collector of Kaira concurs) regarding certain modifications to be made in the settlement of alienated cesses in the Mehmoodabad Talooka of the Kaira Collectorate consequent on the instructions contained in Government Resolution No. 2426, dated 27th June 1864.

RESOLUTION.—Government will consider Mr. Pedder's arguments in the order in which they stand in paragraph 3 of Captain Prescott's letter No. 356, dated 23rd of July 1864, with reference to Government Resolution No. 2426, dated 27th of June 1864.

Paragraph 4 of Government Resolution.—Under the explanation now given, His Excellency in Council is pleased to modify the instructions previously given with reference to the fixed sulami, and to approve of Mr. Pedder's views.

Para. 6—As this item is not clearly a katty palwa vero, it may be retained.

Para. 8—The amount at stake is small, and, as it has been consolidated with other cesses, it may be retained.

Para. 11—As the settlement of the swadeeo has been carried out, and as the adoption of the plan ordered by Government

would involve much labour, and retard other important work, the present settlements may stand. But in cases occurring hereafter the instructions previously given must be applied.

Para. 12—This subject has been fully and ably discussed, and Government approve of the arrangements.

Para. 13—Government also concur with Mr. Ellis in his views of "purgaum swadeeo," and approve of the course mentioned by Mr. Pedder in his sub-paragraph 6 as having been acted upon by him.

Para. 18—The modification now suggested in the case of alienated wells may be sanctioned if approved of by the Revenue Commissioner.

Para. 20—Government will await the future report promised before expressing any opinion on this matter.

Para. 21—Under the more recent instructions of the Revenue Commissioner contained in his letter to the Collector of Kaira No. 1240, dated 27th of April 1864, the point raised by Mr. Pedder in his 9th sub-paragraph is answered.

H. E. JACOMB,
Offg. Under Secretary to Government.

To The Revenue Commissioner N. D.

No. 2640A of 1864.

Matheran, 1st November 1864.

Forwarded for the guidance of Captain Prescott, Superintendent Revenue Survey, Guzerat, with reference to his Memo. to the Collector of Kaira No. 356 dated 23rd July last.

2. The Revenue Commissioner has no objection to the course suggested with regard to the Chokhee Veero.

B. H. ELLIS,
Revenue Commissioner N. D.

No. 518 of 1865.

From A. A. BORRADAILE, Esq.,
Acting Collector of Kaira,

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

Kaira, Collector's Office, 1st July 1865.

Sir,—With reference to the correspondence marginally indicated regarding the commutation of fluctuating cesses leviable on alienated lands in the Mehmoodabad Talooka, forwarded to you in original with an Endorsement from this office No. 256 dated 31st March last, I have the honour to observe that, as a sufficient period has elapsed from the date of the introduction of the Survey Settlement into the aforesaid District to enable us to form a judgment on the subject, the report called for in paragraph 4, of the Home Government letter No. 9, dated 25th January 1865, should now be made. I therefore request you will be so good as to favour me with as little delay as possible with your views and opinion on the subject, together with a Statement as to the effect which the Settlement has had on the Revenue.

Home Government letter No. 9, dated 25th January 1865.
Bombay Government Endorsement No. 1041, dated 13th March 1865.
Revenue Commissioner's Endorsement No. 518A, dated 21st idem.

I have the honour to be,
Sir,
Your most obedient Servant,
A. A. BORRADAILE,
Acting Collector.

No. 400 of 1865.

From Captain C. J. PRESCOTT,
Superintendent of Revenue Survey and Assessment, Guzerat.

To A. A. BORRADAILE, Esq.,
Acting Collector of Khaira.

Sir,—In reply to your letter No. 518, dated 1st July last, I have the honour to submit the information called for in paragraph 4 of the Secretary of State's letter No. 9, dated January 25th, 1865.

2. The effect upon the revenue of settlement of fluctuating cesses, quit-rents, &c., upon alienated lands made by Mr. Pedder in the 97 villages comprised in the late Matur Talooka of your Collectorate is as follows:—

10 years' average realizations of the quit-rents and swadeeos, &c. upon alienated lands according to the late system.	Cesses according to late system.	Of which cesses were struck off or absorbed in the assessment of Government land.	Imposed as quit-rent on alienated lands.	Total impost on alienated lands according to late system (Total of Columns 1 and 4.	Fixed annual quit-rents imposed by the Settlement.	Increase in Government Revenue caused by the Settlement.
1	2	3	4	5	6	7
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
74,590 7 11	6,372 0 2	2,784 3 1	3,587 13 1	78,178 5 0	85,917 2 0	7,738 13 0

3. A slight alteration may still have to be made in the fixed quit-rents imposed in two or three villages, but this will not materially affect the above figures.

4. As no complaints have been received by this Department since the introduction of the Settlement, it may be presumed that the people are satisfied with it.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

Taxes and Imposts.

No. 4186.

REVENUE DEPARTMENT.

Bombay Castle, 9th October 1865.

Memorandum from the Revenue Commissioner N. D. No. 3357, dated 3rd October 1865—Submitting, with reference to Government Memorandum No. 1041, dated 13th March 1865 (on a Despatch from Sir C. Wood), a report from the Superintendent Reveuue Survey and Assessment, Guzerat; on the effect of Mr. Pedder's settlement of fluctuating cesses in the late Matur Talooka of the Kaira Collectorate, from which it appears that the people are satisfied with it.

RESOLUTION.—A copy of Captain Prescott's letter should be forwarded to the Secretary of State, with an expression of opinion that the Settlement appears to have given general satisfaction.

H. BIRDWOOD,

Under Secretary to Government.

To The REVENUE COMMISSIONER N. D.

No. 3565 OF 1865.

Narel, 16*th October* 1865.

Forwarded to the Superintendent Revenue Survey, Guzerat, for information with reference to his No. 400A, dated the 10th September last, to the Collector of Kaira.

A. ROGERS,
Revenue Commissioner N. D.

No. 1.

India Office, London, 8th January 1866.

Revenue.

To HIS EXCELLENCY THE HONOURABLE THE GOVERNOR IN COUNCIL, Bombay.

SIR,—I have considered in Council the Despatch from your Excellency in Council, numbered 47, and dated the 13th of October last, in which you send me the information asked for in my Despatch, No. 9, of the 25th of January last.

Paragraph 4.

2. I am gratified to learn that Mr. Pedder's settlement of the fluctuating cesses in the Mehmoodabad Talooka, of the Kaira Collectorate, has given general satisfaction to the holders of alienated lands, and has also resulted in an increase of the Government Revenue.

I have the honour to be, &c.,
C. WOOD.

No. 532 OF 1866.

REVENUE DEPARTMENT.

Bombay Castle, 14*th February* 1866.

Forwarded to the Revenue Commissioner N. D., with reference to Government Resolution No. 4186 dated 9th October 1865.

F. S. CHAPMAN,
Chief Secretary to Government.

No. 803 of 1866.

Camp Kalole, 19th February 1866.

True copy forwarded to the Superintendent of Revenue Survey in Guzerat, in connection with the Revenue Commissioner's No. 3565 dated 16th October last.

A. ROGERS,
Revenue Commissioner N. D.

No. 5 of 1864.

From W. G. PEDDER,
Survey Settlement Officer,

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey, Guzerat.

Camp Ekleevelloo, Thasra Purgunnah, 18th February 1864.

Sir,—With reference to the orders marginally noted, I have the honour to request that you will obtain instructions from the Revenue Commissioner N. D., whether the surplus assessment of Government khatabundy lands should be imposed as a quit-rent upon alienated service lands held with them, or not.

From Revenue Commissioner N. D., to Superintendent, No. 707A of 8th May 1863, paragraphs 3 to 10, relating to the mode in which the surplus assessment under the late system of Government Khatabundy lands is to be imposed on alienated lands held with them.

2. The question usually arises with reference to patel's village service lands, and my own opinion was, that the quit-rent should be so imposed, because I thought, that when the scale of remuneration of village officers shall have been definitely fixed, no patel, or khatadar whose remuneration as found by the scale may not exceed the "nuksan" or net value of his alienated service lands, after the imposition of the "khatabundy" quit-rent, can have a claim to be excused the quit-rent, and that it might save future trouble to impose the quit-rent at once, while if the remuneration should be found to exceed the "nuksan" or the service lands, the difference would then be made up by a cash payment, actual or nominal, as the case might be.

3. The imposition of the quit-rent has however caused complaints of hardship, and as these seem in some cases to be well-founded, and as I am not sure that the course I have followed is right, I think it best to ask for orders on the subject. The following instances will explain the difficulty.

4. In Kusba Mehmoodabad, the following survey fields are comprised in the holding of Patel Kandass Gokuldass.

Survey Nos.	Tenure.	Area in Acres.	Old assessment.	Survey assessment.	Difference.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
308	Government Khatabundy	6 0	36 6 8	24 0 0	12 6 8
692	Do. do.	1 13	4 8 10	4 6 0	0 2 10
713	Do. do.	3 23	18 3 0	13 0 0	5 3 0
731	Patel's Service Nukroo ..	5 23	....	20 0 0	...
	Total....	16 19	59 2 6	61 6 0	17 12 6

Rs. 18-0-0 were consequently imposed as a permanent quit-rent upon No. 731. Kandass now complains that Nos. 308 and 692 are not enjoyed by him, but belong to his nephew Bhala Dhurseydass and to a kinswoman, Dhunbaee, a widow, who really pay the assessment upon those fields, although in his name, and that it is hard that he should now have to pay, upon his service land, the surplus assessment of Government lands which do not belong to him.

5. You will observe that there is an important difference between this holding and a khatabundy holding in which lands alienated free of service are comprised, namely, that in the latter case, if, as often happens, the holding of a deceased khatadar has been divided among his heirs, the possession or profits of the alienated lands would be divided in the same way as the Government lands, while service lands would go exclusively to the person who performs or is entered as performing the service.

6. Perhaps the best way should be, to direct that the khatabundy quit-rent which I have fixed upon service lands shall not be levied pending the settlement of village expenses.

I have &c.,

W. G. PEDDER,

Survey Settlement Officer.

No. 84 of 1864.

Camp Ekleveloo, 20th February 1864.

Submitted to the Revenue Commissioner N. D. for orders.

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 283A of 1864.

To Captain C. J. PRESCOTT,

Superintendent Revenue Survey, Guzerat.

Broach Districts, Camp Wagra,
26th February 1864.

Sir,—I have the honour to acknowledge your endorsement on Mr. Pedder's letter, regarding service alienations in khatabundy lands.

No. 84, dated the 20th February 1864.

2. Unfortunately it is not always the case that the service land is in the possession of the person performing the service, and therefore not to impose the sulami would often be a needless sacrifice of revenue.

3. There is, however, a close connection between the fixing of this sulami and the settlement of Patell's remuneration. It is better to fix the latter at once rather than defer the former, and Mr. Pedder should therefore impose the sulami and at the same time send through the Collector a statement, showing for the villages in which service lands have to be so treated the emoluments of the Patels from all sources. The Collector should forward this statement after entering

in it the amount to which by the present scale the Patels are entitled, and if the emolument be insufficient, orders will at once be issued to make up the amount.

4. The Patels will thus suffer no loss except when they may be justly taxed equally with the holders of non-service alienated lands.

I have the honour to be,
Sir,
Your most obedient Servant,
B. H. ELLIS,
Revenue Commissioner N. D.

No. 660A OF 1864.

To J. W. HADOW, Esq.,
Collector of Kaira,

Surat District, Camp Vejulpoor, 19th March 1864.

SIR,—With reference to the correspondence as per margin *relative* to the "Sirkaree Ilaidee" lands, I have the honour to inform you that as proposed by Captain Prescott, the proceedings of Mr. Lumsden should be looked into and each case disposed of according to the nature of the decision passed.

Paragraph 10 of the Matur Jummabundy report from Captain Prescott, No. 546 of 21st November 1863.
Revenue Commissioner N. D. to the Collector of Kaira, No. 2358A, dated 12th October 1863.
Collector of Kaira to the Revenue Commissioner N. D., No. 1251, dated 11th December 1863.
Revenue Commissioner N. D. to the Collector of Kaira, No. 110A of 1864.

2. I will direct Mr. Percival to depute his Sub-Assistant Mr. Ferozshaw Nusserwanjee on the work which, I think, ought not to take more than a month to complete.

1. Vernacular report to the Collector of Kaira.
2. Paragraph 10 of the Matur Jummabundy report.

It appears that Mr. Lumsden's decisions may be classed as follows:—

(*a.*) Lands which are to be continued hereditarily on the payment of certain rates.

(*b.*) Lands to be continued during the lifetime of the existing incumbents.

(*c.*) Lands to be continued on the payment of certain rates until the mortgage money is repaid by the Collector.

(*d.*) Lands to be entered rent-free during the lifetime of the existing incumbents, but subject after their demise to certain rates.

(*e.*) Lands which are entered as Sirkaree to be continued on the payment of certain rates.

(*f.*) Lands to be entered as Government, paying certain rates till further orders.

4. The first (*a*) and fourth (*d*) classes should be brought under the Summary Settlement, the rates leviable on the latter class being taken as the existing sulami.

5. The lands of the 2nd class (*b*) will be fully assessed on the demise of the then existing holders and should therefore be excluded from the Summary Settlement.

6. If the redemption of mortgages on lands of the 3rd class (*c*) be financially beneficial to Government, the mortgages should be redeemed; otherwise the holders should be offered the benefit of the Summary Settlement, and if they accept it, their lands should be entered as alienated.

7. The nature of Mr. Lumsden's decisions on lands of the 5th (*e*) and 6th (*f*) classes is not sufficiently clear. These should be reported on with a view to obtain definite instructions. Mr. Lumsden's decisions in one or two cases may be forwarded.

8. Should there be in any decisions points of doubt, they may be referred for instructions.

I have the honour to be &c.,

B. H. ELLIS,

Revenue Commissioner N. D.

No. 323 OF 1864.

Kaira Collector's Camp, Rurroo, 5th April 1864.

True copy forwarded for the information of the Superintendent Revenue Survey, Captain Prescott.

J. W. HADOW,
Collector.

Extract paragraphs 2 to 5 from the Revenue Commissioner's letter No. 1240, dated 27th April 1864, *to the Collector of Kaira.*

2. The Charun's lands should, as suggested by Captain Prescott, be entered as alienated and brought under the Summary Settlement.

No. 660A dated the 19th March 1864.
No. 881, 20th February 1864.

3. The "Ilaedee" and "Kumal Dur" lands have been disposed of by my letters quoted in the margin.

4. As the alienated lands in the nurva villages of Mehmoodabad are not nurwa, but belong to the muzmoon, my instructions quoted by Captain Prescott do not apply to these cases.

Para. 12 of Report No. 546, 1863.

5. On the subject of swadeeos I am in correspondence with Captain Prescott. The final result will be communicated to you.

No. 468 OF 1864.

Kaira Collector's Camp, Kurumsud, 4th May 1864.

True Extract forwarded for the information of the Superintendent Revenue Survey, Captain Prescott, in reference to his report No. 546, dated 21st November 1863.

J. W. HADOW,
Collector.

No. 561 OF 1863.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment,

To J. W. HADOW, Esq.,
Collector of Kaira.

Surat Districts, 5th December 1863.

SIR,—I have the honour of submitting for transmission to the Revenue Commissioner, N. D., a report on the recent assessment (according to the principles of the Revenue Survey) of the purgunnah Muhoonda in your collectorate.

2. In February last I had the honour of laying before the Revenue Commissioner and yourself, personally, the rates I thought suitable for this purgunnah, and received permission to introduce them; but as no preliminary report was submitted, it appears necessary, before stating the financial results of the settlement, to describe the district, the groups of villages into which it has been divided for the purpose of equitable assessment, and the reasons which guided me in fixing the maximum rate for each group.

Boundaries and extent of the talooka Muhoonda.

3. The purgunnah Muhoonda is of an irregular square form, and contains (exclusive of unsurveyed villages) 248 square miles. It is bounded on the north by the purgunnah Kuppurwunj and a few Mehwassee villages, on the west by the Matur purgunnah and part of Jeytulpoor, on the south by Neriad, and on the east by Tasrah. According to the existing territorial division it contains 103 villages, of which 95 are "*Khalsa*," 6 *alienated*, and two "*Oodhur Jummabundee*." The details of the superficial area of the 95 Government villages are shown in the accompanying table:—

Culturable Lands.	Government.		Alienated.		Total.	
	Numbers.	Acres.	Numbers.	Acres.	Numbers.	Acres.
Dry crop	...	68,482	....	45,722	....	1,14,204
Rice	....	13,762	....	9,664	....	23,426
Garden	....	2,469	....	2,821	....	5,290
Total assessed Land	....	84,713	....	58,207	....	1,42,920
Unculturable, including roads, tanks, village sites, &c.	....	..	....	..	....	6,814
Grand Total assessed and unassessed	21,119	84,713	26,880	58,207	47,999	1,58,691

It wil be observed from the above that 41 per cent. of the entire area of culturable land is wholly or partially alienated. The average size of fields is about 3 acres and a quarter.

Rivers.

4. This purgunnah is intersected by several rivers and minor streams, the principal being the Waturk, the Siree, and the Mohur. The Siree enters this purgunnah at the railway bridge, which passes over it between the Neriad and Mahmoodabad stations. At Newagam it becomes the Mohur River, which is the great water channel of the district, dividing it pretty nearly into two equal portions, one lying on its western and the other on its eastern bank. This river is at all times, in consequence of its steep and precipitous banks, very difficult to ford, and in the rains almost impassable, not only on account of the heavy volume of water perpetually rushing between its narrow banks, but also on account of the deep mud which is deposited by the stream during its course ; and the same may be said of the Siree. The necessity for a bridge over the last-mentioned stream will be pointed out further on. It is necessary, not only because the river crosses the direct line of communication between this district and the railway station at Neriad, but because, in anticipation of the speedy

completion of the Neemuch road which passes through Muhoonda to that station, and will bring the principal markets of this province and Bombay itself almost to the fields of the cultivators, I have fixed a higher maximum rate than I should have done, had I not been aware that a bridge over the Siree River must sooner or later be constructed.

The Watruk just passes the extreme north-west boundary of the district, cutting off the large talookdaree village of Gorassa from the main portion of the purgunnah. The water of the Siree River, as has been observed in the Matur Report (paragraph 4) is not used for irrigation, as it contains a deleterious salt of some kind which, when precipitated on the soil, renders it almost unfit for cultivation.

Water having these properties is said in Guzerat to be "chopdee," and cultivators carefully avoid bringing it on their land. The water of the Mohur has similar properties, and is equally unfit for irrigation purposes. It is evident that the water of the "Mohur" is impregnated with this salt during its course through Kuppurwunj and the northern part of Muhoonda, as Kuppurwunj and its neighbourhood abounds with sulphureous springs, and it is probable the water of the river is more or less affected by them.

Appearance of the country.

5. The appearance of the country is most varied. The southern and western portions are beautifully wooded and more like an extensive park than a mere agricultural district. That portion of the district bordering on Neriad is closely hedge-bound, and intersected by lanes, and it is impossible to imagine anything more luxuriant than the spontaneous vegetation which everywhere meets the eye—a true indication of the strength and richness of the soil.

Towards the north-east the appearance of the country changes as the population decreases, cultivation is more scanty and of a lower order altogether than in the south and south-west, occasioned partly by the inferior skill of the Cooly cultivators, and partly on account of the want of manure, without which "*Goorarn*" soil soon wears out.

Here vast plains of waste land called "*Mal*" *—almost the only waste land in the Khaira Collectorate—stretch far and wide, and being treeless give a wild appearance to the landscape. The properties of the soil in the mal will be alluded to further on. It would appear that what is really required to make it productive, is good drainage wherever a good outfall can be found for the water; for I have invariably noticed, in Guzerat, that when the drainage in black soil is good, the land is clean, rich, and productive, and where it is defective "*Khar*" soon accumulates, the soil breaks into countless holes, and becomes deteriorated and unproductive.

Climate.

6. The climate is considerably affected by the annual fall of rain, which averages about 34 inches. When less than this falls, the rivers and tanks do not get a sufficient supply of water to last through the hot season, and the heat and dryness of atmosphere increase in proportion as the scanty supply of water gradually wastes away, and from the end of March to the beginning of June the climate is very trying indeed. If, however, the annual fall of rain comes up to the average, the rivers and tanks retain a sufficiency of water to last through the hot season. Even in the hottest weather the dry wind is somewhat tempered by the sea breeze, which constantly blows up the Gulf of Cambay. From the end of July till the end of October this district, particularly the northern part of it, is very feverish and generally unhealthy.

Roads.

7. Till last year there were no made roads in this purgunnah. A fine railway feeder is now being constructed which runs right through the district from north-east to south-west. It enters the district near the town of Kutlall, and passing the villages of Bhanér and Wudthull skirts the suburbs of the kusba town of Muhoonda, and runs thence straight to the Siree River, which it crosses near the village of Valla. I would here beg most respectfully to suggest that an iron pile and girder bridge should be erected over this river. The future prosperity of the district under report depends very much upon the

* Must not be confounded with the "*Mal*" of the Deccan or "*Mal-warkus*" of the Koonkan.

railroad as a means of grain transport, and a bridge over this difficult river would soon make Neriad the most popular market on the country side and draw all the traffic down to the rail. A bridge is very requisite for the use of this single district; but when it is considered that this road is part of the great trunk which has its starting point at Neemuch, and running on to Tintooee there splits into the two great railway feeders which are, for the present, to connect Central India with the Bombay and Baroda Railway, the absolute necessity for this bridge will be quite apparent. This district will be greatly improved by the road from Tasrah *viâ* Oomrait to the Anund railway-station, which is now in course of construction. I would suggest a branch from Bhaluj to Aleena (*viâ* Choonél and Hirunj) which would bring all that part of "Muhoonda" into direct communication with the railway.

A large trade in mowra berries has lately sprung up in Guzerat. Distillers from all parts of the province now visit the jungle portions of the Khaira and Ahmedabad collectorates, and buy up all the mowra berries in the country. The revised rates of assessment are now about to be introduced in the mowra-producing districts of Khaira, and the increased and increasing value of this class of fruit trees must be duly considered in fixing the rates in Kuppurwunj and Tasrah; and as I find upon inquiry that Anund is the great export station, I would respectfully recommend the extension, to Aleena, of the road now under construction.

Soil.

8. The soils of this district are of the character usually found in the Kaira Collectorate, viz. gooraru (or white), black, and bésur (mixed), and the usual kind of "kiarda," or rice land. There is no "bhatta," or alluvial river deposit, in this district. Towards the south and west the gooraru soil of Muhoonda is in every respect equal in quality and texture to the best description found in Matur and Neriad. It is deep, cohesive, and retentive of moisture, and produces every description of crop. Towards the east and along the northern and north-eastern boundary there is a less admixture of bésur in the soil, which becomes more decidedly "Gooraru," and although not so rich as the mixed soil, is in fair seasons highly fertile.

As stated in my 5th paragraph, vast plains of black soil called "mal" are found in almost all the villages on the north, east, and north-east boundaries of the district. I have taken some pains to ascertain why this soil is regarded as cold and unfruitful, as it seems to possess most of the ordinary elements of fertility, and have come to the conclusion that want of proper under-draining is the real cause. During the monsoon the water lies on the land, and gradually depresses the surface into large holes, making it not only very difficult to break up with a plough, but by drawing all the moisture to those particular spots the remainder hardens like burnt clay and becomes sterile. Experience shows, however, that this soil is susceptible of great improvement, and after a few years of careful tilling and manuring very productive; but the cost is heavy, ranging, as I am informed, from 60 to 100 rupees an acre.

It is very difficult to make natives understand the advantages of draining. I am of opinion, indeed, that its value is not sufficiently appreciated by engineer and revenue officers in this country, and that it has been much neglected in consequence. At the present time land is so eagerly sought after in every part of this province, and so large an area is now under cotton, that it is of the utmost importance that every available acre of culturable soil should be utilized for the growth of bread corn, and for the reasons given below I am of opinion that some experimental draining might be undertaken with advantage in the kind of land described above.

The great obstacle to draining in Guzerat is the difficulty of finding a proper outfall; but this difficulty is not insurmountable, and should not be allowed to stand in the way.

I myself observed the wonderful effects of draining on several large tracts of land exactly similar to the above between Beeleemora and Bulsar in the Surat Collectorate, and also on a tract of land upon which the mechanics' houses of the Baroda Railway Company are situated in Bulsar. Two years ago these tracts were covered in the rains with pools of water, which broke the whole surface into deep holes, making the land useless for cultivation. In one case the railway engineers cut a five-feet trench by the side of the line of railway to keep the road-way dry. Along the whole course of this trench the

drainage of the adjoining land is now perfect, and it is becoming fit for cultivation. In the other case the land upon which the mechanics' houses are situated, has been thoroughly dried by a perfect system of deep drains, and the effect is surprising, the whole surface being now green with fine rich grass which before was covered with rank and watery weeds. In some of the Surat districts, where the hoondabundy system prevails to a great extent, and where almost all the land, good and bad, is included in the several hoondas, it is very probable that, after the introduction of the new system, the occupiers will find it to their interest to improve lands of this description by drainage; but in the district under report, where a different system has prevailed hitherto and where the Survey system is now introduced, such lands as these are for the most part waste, and will probably remain so notwithstanding their low assessment, unless some of the *agricultural* capitalists (of whom there are not a few in the immediate neighbourhood) take them up on speculation, as the Bhow Désaiee of Neriad has petitioned to take up the village of Ajeepoora, and which I have recommended to the favourable consideration of superior authority.

Superintendent of Revenue Survey to Mr. Hadow, No. 391 of the 18th of August 1853.

If this description of land were intrinsically bad, no sufficient inducement could be held out to capitalists to chance their money on its improvement; but it is known to be excellent when properly tilled and drained, and to give an immediate large return for capital expended on it.

Rice Lands.

The kiarda, or rice land, is of two kinds—the black and the white, the former being the more productive as it is more retentive of moisture and more cohesive than the latter. In some villages there are fine beds of rice irrigated from wells and tanks, and producing the superior kinds known as "kumod" and "sooturśool;" but very little, if any, of the very best kind of rice known as punkalee is grown in this district, as it requires to be almost constantly flooded with water.

Products.

9. The products of the Muhoonda purgunnah comprise almost all those commonly grown, and in some villages to the south and west adjoining Neriad and Matur those more rarely met with.

In the southern and western villages the khurreef, or early crops, consist principally of jowar, bajree, pulses, kodra and all the poorer kinds of grain—the kumod, sooturšool, and sathee varieties of rice, and here and there tobacco. The rubbee, or late harvest, consists of wheat, barley, gram, and toor; after which there is a third harvest consisting of late jowar, kang, chena, and many kinds of common vegetables; all the crops generally known as malleut, comprising sugarcane, ginger, turmeric, and other condiments are grown in many villages of this district.

In the northern and eastern villages the ordinary grains only are grown as a general rule; but in many a rubbee crop of fine "*chassia*" (unirrigated) wheat follows the khurreef crop.

Irrigation.

10. In the western and south-western portion of this purgunnah there is a good deal of irrigation from wells, water being found at moderate depth from the surface in most villages; but as the "Myhee" River is approached, and in the villages of the eastern and north-eastern portion of the purgunnah, the water lies at so great a depth as to be almost unattainable except at a cost of a large sum of money and labour, and even where wells do exist the labour of drawing up the water is very great indeed. This has been duly considered in the assessment.

The total number of wells found by the Survey is 572 in work and 34 in a ruinous condition.

1st order of Bhagayut Land watered from permanent wells.

11. Ordinary lands watered from permanent wells have been assessed, first at dry-crop rates to which a separate permanent water rate has been added, calculated on a consideration of the real capabilities of each well, which being shown in a separate column of the "*Physal Patruck*" can be at once struck out in case any well falls in, becomes salt, or is disused for any satisfactory reason.

No. — dated 11th of April 1860 to Supt. of Revenue Survey and Assessment.

The wells have been assessed under four heads—sweet, drinkable, brackish, and salt—and the assessment has been imposed in accordance with the instructions contained in the Revenue Commissioner's letter noted in the margin.

12. There is no bhatta land in this district, or rather there is such a very trifling quantity that no special rate has been imposed. A koss rate on the kosses employed from time to time in irrigating the small quantity which may hereafter be deposited, seemed the only plan, and it has been adopted.

2nd order of Bhagyut or Bhatta Lands.

13. Of the third description of irrigated land (*i. e.* land now watered or capable of being watered from rivers by means of dhekoories) there is little or none in this purgunnah, for, as described in my 4th paragraph on rivers, the water is either "*Chopdee*" or the courses of the streams are so unfavourable as to prevent the possibility of raising the water for irrigation purposes.

3rd order of Bhagyut or Lands (watered by dhekoories) on the banks of rivers.

The mode of assessing this description of land has been explained in paragraph 10 of the Matur Report; but, for the reasons given above, the same plan could not be carried out in Muhoonda. A koss rate has, therefore, been put on the few solitary dhekoories which now exist, and will be imposed on any which may hereafter be brought into use.

14. A large proportion of the Muhoonda villages are very favourably situated for markets, as a glance at the map will show. All the villages on the west side of the purgunnah have the large market town and railway station of Mehmoodabad at an easy distance; all the southern villages, the populous and wealthy town of Neriad with its railway station and immense trade in, and consumption of, grain. They have also the large markets of Oomrait and Bhaluj, and the small market of Choonel. The eastern villages have Dakoor, and only the northernmost villages can be said to be distant from large markets; but even they have Kutlall, Kuppurwunj, and Lasoondra. The central villages have Muhoonda and Aleena, and are almost as favourably situated for the outside markets as any of the border villages.

Markets.

This purgunnah has also the advantage of close proximity to the Bombay and Baroda Railway, which runs very near to its eastern boundary. Not only will the better class of villages benefit very greatly by having this means of speedy communication with all the

large towns and seaports of the province and with the presidency town, but the poorer villages towards the north, east, and north-east will carry on a large trade in mowra berries, which are eagerly bought up for distillation, and can be delivered at the Anund and Neriad stations. The immense tracts of "mal" land will, at present, feed sheep and cattle, which will find a ready sale in the Bombay market, and after a short time I trust every acre will be covered with waving corn. Altogether the future prospects of this purgunnah—as, indeed, of the whole of Guzerat—are most cheering. Wealth and prosperity are certain; and as fresh communications are opened out, the enormous resources of this fertile land will be fully developed and poured forth to an extent which few who are not familiar with the extraordinary productive powers of the soil can believe to be possible.

The respectable and substantial yeomen who form the bulk of the agricultural population of Central Guzerat, are fully alive to the great benefits which will accrue to them from a free use of the rail as a means of exporting grain to the best markets, and it is to be hoped that no pains will be spared by the Railway Company to provide sufficient rolling stock for working the enormous goods' traffic which will pour into their stations before the setting in of another monsoon, and will continue to increase as new feeders are opened; for, excepting Lower Bengal, there is no country in India in proportion to its area, which will throw such immense supplies of raw material and bread corn into the markets as Guzerat when opened out by *through* railway communication.

Population.

15. The southern and western villages of Muhoonda are very densely populated, the centre villages moderately so, and the northern and eastern villages thinly in proportion. The census of the whole purgunnah, as found by the Survey, is 86,481, or 350 to the square mile.

Condition of the people.

16. The agricultural population of this purgunnah may be divided into five distinguishing classes—

1*st*.—The patidars or representatives of the old village proprietory bodies.

2nd.—The ordinary koonbies.

3rd.—The cultivating mussulmans.

4th.—The better class of coolies who have become permanent cultivators, and rival the koonbies in agricultural skill.

5th.—The poorer coolies residing for the most part in the northern and eastern villages who have taken up agriculture, but are still rather predatory in their habits and pursuits.

The patidars are generally koonbies but not necessarily so, as bhatelas, borahs, and even coolies may possibly belong to this class. They are good substantial farmers possessing agricultural capital and stock, and are proud of their traditions and present position. The patidar koonbies of some villages in this district are so exclusive that they decline to intermarry or even eat with ordinary koonbies, and form a distinct class of cultivators in whom a large portion of the agricultural wealth of the country is centred. They are most excellent cultivators, particularly of the superior kinds of malliat crops; and wherever capital is required they have a great advantage, for their position and the weight their name carries in the district enables them to raise money from the "soukars" when the ordinary koonbie would have no chance.

The ordinary koonbies are about one-fourth of the whole population, and to these men the prosperity of nearly the whole of the villages they inhabit may be attributed. They are first-rate cultivators, almost good as their castemen in Matur and Neriad—industrious, persevering and thrifty, and in these good times are fast gathering together wealth, which under the Survey system, now introduced, will gradually find its way into the land to be increased tenfold after a few years.

There are a good many mussulman cultivators in this district amongst whom are a few substantial farmers; but, as a class, they are not good cultivators, one reason being that their women take no part in out-door work, which gives the Hindoo cultivators a great advantage, as their women are most industrious, and do a large portion of the field labour of the farms.

The principal mussulman village is Aleena, where numbers of puttawallas and others occupy land at favourable rates, which

privilege has been done away with by the introduction of the Survey system; but as the new rates are moderate and the times good I do not anticipate any discontent on the part of those affected by the new system.

The Tulbda, a better class of coolies, differ little from the ordinary koonbies, and are, I think, very nearly, if not quite, as good cultivators; but they are, comparatively speaking, new to agricultural pursuits and have not amassed the wealth or gained the position of the old koonbies, and are not respected or trusted by the trading classes as the koonbies are. Under the new system this class of cultivators will rise in the social scale, for the old class rates had a tendency to make the koonbies look down on the coolies, and to boast that if all the Government ryots were "coolies" it would be bad times for the Sirkar. All classes find that they are assessed now on one fixed principle, and that the man who gets the most out of the ground by skill and labour is the best cultivator, be he koonbie, mussulman, or coolie.

There is only one class of cultivators who, as a body, don't quite like the Survey system because they don't understand it, and that is the "*Chuwalia*" coolies, who chiefly inhabit the eastern, northern, and north-eastern villages of this purgunnah. They are, generally, very poor, fond of drink and a roaming life, and are certainly not good cultivators. They have no resources to secure them against the effects of bad seasons, and beng indifferent cultivators, the profits of good crops even are never so great as to admit of the cultivator providing for contingencies after having paid his moderate rent. It does not appear that these coolies actually dislike the new system of assessment as a system, but merely because it deprives them of the means of defrauding the revenue, which they did to a great extent under the old system by embezzling portions of their crops. They are averse, too, to being tied down to the cultivation of particular fields of fixed size and assessment and prefer taking up bits of waste when it suits their convenience to cultivate. In the villages inhabited by this class of coolies the soil, from neglect, want of manure, and many other causes, is less productive than in other parts of the talooka. A low maximum rate has been fixed for these villages which, applied

to a moderately low classification, gives a low average rate; and the condition of the cultivators will no doubt steadily improve, more particularly as many will become large traders in mowra, as pointed out in my 14th paragraph.

Former revenue management of the purgunnah.

16. The system of revenue management prevailing in this talooka prior to British rule does not seem to have been different from that of the neighbouring talookas of Dholka, Duskroee, and Matur, which has been described at some length in the reports on those talookas, and it is, therefore, unnecessary that I should make any lengthy remarks on the subject.

For many years after the introduction of our rule the old system prevailed with very little alteration.

1*st.*—The "*Bhagbuttai*," or division of the produce between the cultivator and Government, which was genrally made on the following scale:—

One-half of the *kurreef* or rainy season crop, one-fifth of the "rubbee" and hurree crops if not irrigated, and one-fourth if irrigated.

2*nd.*—The "*Begotee*" or fixed rate per beegah which was divided into three classes—"*Awul*," "*Doyum*" and "*Soyum*," on each of which classes there was a separate rate which varied in almost every village according to the species of crop cultivated on the land, or the caste of the payers. Thus, for instance, while bajree in one field was paying a begotee of 4 Rupees,—sugarcane in an adjoing one of the precisely the same quality of soil, but irrigated, was paying 20 Rupees.

Again, in one field a "*koonbie*" was paying 4 Rupees a beegah, while a "coolie" in an adjoining field was paying 2 Rupees only.

3*rd.*—"*Khatabundy*," under which system the cultivator paid a very heavy rate on certain lands comprised within his holding which was called the veta, and a lower rate on all the remainder of the lands.

The rates were fixed in the most arbitrary manner by "punches" on no fixed principle—at least according to our ideas—but mainly on a consideration of the caste, respectability, and wealth of the cultivator.

4th.—"*Phato-chass,*" another kind of khatabundy in which there was no veta, all lands within the holding being assessed at one uniform rate.

5th.—A system of veeros on Government land which were cesses in lieu of some one of the above-mentioned modes of assessment arbitrarily levied. Some of these "veeros" were on the ploughs, cattle or carts, some on persons or property, some on shops, trades, and houses, and some on caste, as the "dharallah" or vero on armed men of the military caste.

The rent-free land contributed to the Revenue by means of—

1st.—A "*Sulami,*" or quit-rent, being a certain fixed sum per beegah—sometimes irrespective of the quality of the land or the nature of the produce, and sometimes according as the land upon which it was imposed was "Awul," "Doyum," or "Soyum."

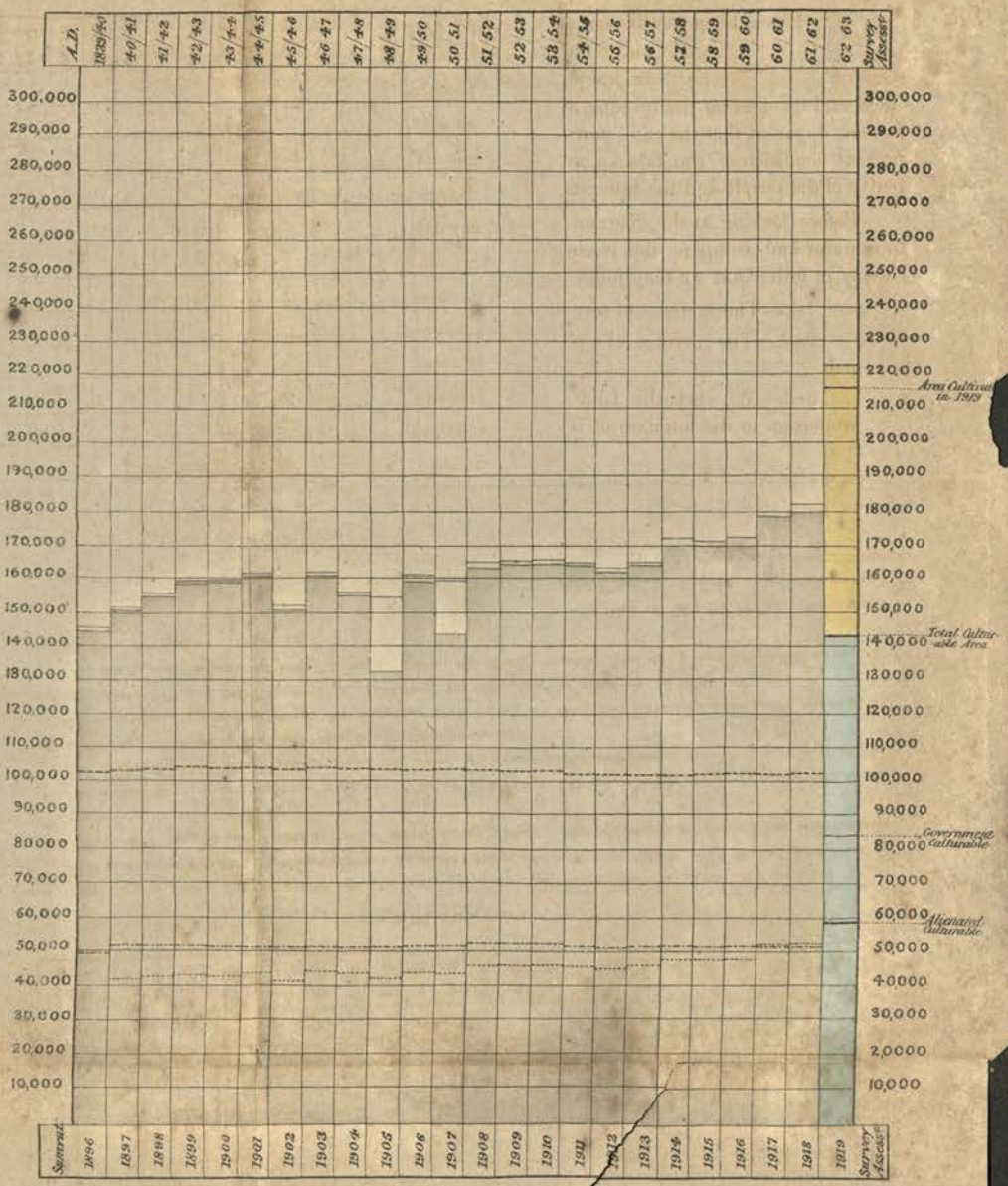
2nd.—Ordinary swadeeo or tax on Government cultivators cultivating alienated land.

3rd.—Malliat swadeeo or tax on alienated land when producing the superior description of crops, such as sugar-cane, ginger, tobacco, turmeric, safflower, &c.

Besides this, the alienated land was in numerous cases indirectly assessed under the "khatabundy" system by imposing on the veta of the khata a much higher rate when the holder was a proprietor of alienated land as well as a Government cultivator.

This subject has been discussed at some length in the Matur Report, and need not be continued here.

DIAGRAM exhibiting the extent of Government Land annually under Cultivation for the last 23 Years in 95 Villages of the Moondka Purgunnah and its Gross and Net Assessment.



EXPLANATION.

The various items are measured by the Scale of Acres and Rupees carried across the Diagram.

The summit of the darker-coloured portion of each Column indicates the Rental, and that of the lighter, the Gross Assessment on the Cultivated Area of Government Lands; the intermediate spaces being the amount of Remissions.

The dotted lines in each Column show the Area of Government Lands in Cultivation for the several Years.

The summit of the blue Column shows the Area of Arable Land ascertained by the Survey; that of the yellow Column, the Gross Rental according to the Rates proposed.

The lines thus.....carried across the Diagram show Area (in Acres) of Alienated Land under Cultivation; and the lines thus.....the amount of Assessment in the shape of Quit-rent and Cesses.

The thick line across the blue Column shows the total Arable Area of Alienated Land as ascertained by the Survey.

(Signed) C.J. Prescott, Captain,
Superintendent, Rev. Survey
and Assessment, Goozerat.

17. I would beg to call your attention to the annexed diagram and Statement by which you will be able to judge the pressure of the late assessment and its effect on the revenue, and by comparison it will, I trust, become apparent that the rates now introduced are well suited to the present condition of the talooka, and calculated to ensure the prosperity of the people and the interests of Government.

The Diagram.

Before looking at the diagram it is probably necessary for me to examine and compare the census tables of the old and present Survey in order that we may judge—

1*st*.—The increase of revenue payers.

2*nd*.—The increase of agricultural implements and cattle, and

3*rd*.—Whether the land now in cultivation is more in proportion to the number of inhabitants than it was 23 years ago.

This is not a very easy task, as the territorial sub-divisions have been so altered since the late Survey that it is very difficult to collect sufficient correct data for a comparison of the whole talooka as it is at present.

I am enabled, however, to make a correct comparison in 58 villages, which will be sufficient to form an idea of the increased prosperity of the district.

In 1823 the population of these 58 villages amounted to 39,551; it now amounts to 59,061, an increase in 39 years of 49 per cent.

In Duskroee the increase in the same period was ..70 per cent.
In Jeytulpoor .....35 per cent.
In Matur ... .32 per cent.

The number of ploughs in the same villages as found by the late Survey was 4,749; they are now 6,815, an increase of 43 per cent., the corresponding increase in the same period being—

In Duskroee.....38 per cent.
In Matur .....26 per cent.

In these 58 villages the permanent wells in repair at the time of the late Survey were 245, and out of repair 228; they are now, in

Accompaniment to the Diagram for "Mulhoonda" Talooka.

Years.		Government Land Acres in cultivation.	Alienated Land Acres in cultivation.	Rental of Government Land.	Collections on Government Land.	Remissions on Government Land.	Collections on Alienated Land.	Rate per Acre on Government Land.	Realizations per Acre on Government Land.	Prices of Grain, &c. Seers of 80 tolahs for one Rupee.				
Sumvut.	A.D.									Raw Sugar.	Bajree.	Wheat.	Rice.	Jowar.
1	2	3	4	5	6	7	8	9	10	11				
		Acres.	Acres.	Rupees.	Rupees.	Rupees.	Rupees.	Rs. a. p.	Rs. a. p.					
1896	1839-40	38,352	49,770	1,46,560	1,45,062	1,498	1,02,018	3 13 2	3 12 3	8	24½	16	27½	25
7	40-41	41,318	50,757	1,51,644	1,50,490	1,154	1,02,496	3 10 9	3 10 3	5½	31	20	35	32
8	41-42	42,600	51,170	1,55,772	1,55,256	516	1,03,841	3 10 6	3 10 4	5	30½	16	35	32
9	42-43	43,660	51,401	1,58,746	1,58,507	239	1,04,165	3 10 2	3 10 1	5½	36	22	40	35
1900	43-44	43,766	51,040	1,59,561	1,58,869	692	1,04,330	3 10 4	3 10 1	7	33	22½	40	36
1	44-45	44,242	51,071	1,60,623	1,60,248	375	1,04,003	3 10 1	3 9 11	8	30	26	37½	34
2	45-46	41,857	50,693	1,53,974	1,50,082	3,892	1,03,664	3 10 10	3 9 4	8	25	16	34	32
3	46-47	44,873	51,358	1,63,034	1,60,411	2,623	1,04,605	3 10 2	3 9 2	6½	28½	31	40	36
4	47-48	43,702	50,916	1,57,985	1,56,276	1,709	1,03,964	3 9 10	3 9 3	7	40	26	45	40
5	48-49	42,410	51,291	1,55,204	1,32,021	23,183	1,03,440	3 10 7	3 1 10	8	31	21½	35	33
6	49-50	44,336	51,614	1,61,379	1,59,063	2,316	1,03,774	3 10 3	3 9 5	8	25¾	17	27	25
7	50-51	43,368	51,520	1,59,259	1,44,889	14,369	1,03,477	3 10 9	3 5 5	8½	30	27	30½	32
8	51-52	45,721	51,864	1,65,547	1,63,238	2,309	1,03,699	3 9 11	3 9 1	9	34	20	40	42½
9	52-53	45,752	51,932	1,65,889	1,65,735	153	1,03,639	3 10 0	3 9 11	9	35	20	40	38½
10	53-54	46,699	51,846	1,67,084	1,64,166	2,917	1,03,496	3 9 8	3 8 3	8	32	27½	40	34
11	54-55	45,528	51,502	1,65,522	1,65,363	159	1,02,604	3 10 2	3 10 1	8	32	20	40	34
12	55 56	45,099	51,230	1,63,316	1,63,186	130	1,02,301	3 9 11	3 9 11	8	40	27	50	42½
13	56-57	45,927	51,318	1,66,028	1,66,005	23	1,02,126	3 9 10	3 9 10	8	26½	25	45	32½
14	57-58	47,968	51,267	1,72,325	1,72,311	13	1,02,624	3 9 6	3 9 5	7	27½	23	40	30
15	58-59	47,818	51,211	1,71,291	1,71,214	77	1,02,623	3 9 4	3 9 3	6½	26	20	35	32½
16	59-60	48,652	51,248	1,72,958	1,72,945	12	1,02,919	3 8 11	3 8 11	6½	22	16	22	25
17	60-61	50,764	51,469	1,79,823	1,79,810	12	1,03,006	3 8 8	3 8 8	4	20	15	24	24
18	61-62	51,788	51,501	1,81,956	1,81,910	46	1,03,013	3 8 3	3 8 3	4	20	15	22½	22½
19	62-63	....	....	....	....	....	....	....	....	3½	20	13	22	21
20	63-64	....	....	....	....	.....	....	....	....	3	16	..	..	..

repair 572, out of repair 34, an increase on those in repair of 327, or 133½ per cent.

The corresponding increase was—

In Duskroee.... { On wells in repair 44 per cent.
On the whole number 36 per cent.

In Matur..... { On wells in repair 12 per cent.
On the whole number 27 per cent.

Nothing can better prove the extraordinary progress and prosperity of the Muhoonda district than the above figures.

The diagram takes in 23 years, namely, from 1840 to 1862 inclusive. A comparison of the first five years with the last five years of the series gives the following results:—

	Average Government Land in cultivation.	Average Rental.	Average Realizations.	Average Remissions.	Average Remissions per cent.
	Acres.	Rupees.	Rupees.	Rupees.	Rupees.
First five years 1840 to 1844, both inclusive..	41,939	1,54,456	1,53,655	819	0·53
Last five years 1858 to 1862, both inclusive..	41,400	1,75,670	1,75,636	32	0·018
Increase.....	7,461	21,214	21,981	.....	.....
Decrease.....	.....	.....	.....	.....	.....

It will be seen by the above that, in about 20 years, cultivation has increased in this district to the extent of 17·31 per cent.

In Duskroee the increase was 4·30 per cent. in 32 years.

In Matur 14·70 per cent. in 23 years.

The proportion of land actually cultivated last year (1861-62) in "Muhoonda" to the whole culturable area was 72 per cent.

The average remission for the period given in the diagram, viz. 23 years, amounts to only 1·51 per cent. of the entire rental of Government land, against 1·66 per cent. in "Matur," 3·64 per cent. in Duskroee, and 6 per cent. in Jeytulpoor.

The average realizations per cultivated acre of Government land in Muhoonda is Rs. 3-9-0 against Rs. 4-1-11 in Matur and Rs. 2-15-2 in Duskroee.

It is unnecessary that I should take up your time in detailing the evident proofs which exist of the great prosperity of this district, the increased and increasing material wealth of every village and almost of every individual connected with agriculture, as it is apparent to the most casual observer. Accompanying the diagram is a Statement of the prices of the principal grains grown in the district, from which it will be observed that prices were at the average till about 1857, since which they have been gradually rising, and many kinds of agricultural produce are now three times as dear as they were in 1856.

In no district has population, agricultural stock, and cultivation increased more rapidly than in "Muhoonda," and in no other, yet revised, has the proportion of remissions to collections been so small.

Looking at this—looking at the prosperous condition of the people, the number of favourable seasons in comparison with unfavourable, the large increase in the means of irrigation, it is clear beyond doubt that this district has, however *inequitably*, not been *over*-assessed. No doubt many villages and many individuals have contributed more than their just "quota" to the revenue, many much less; but taking them altogether, the assessment has been moderate, and the general pressure of the rates on the whole district easy. As in Matur, the proportion of alienated land to Government is enormous, no less than 49·86 per cent. of the whole area cultivated last year being alienated.

It is extraordinary (as proving that the pressure of the present rates is very moderate) that the proportion of waste alienated land brought into cultivation during the last five years, as compared with the Government waste land brought into cultivation in the same period, is very small indeed, and is occasioned by the alienees, who are not themselves cultivators, having indirectly raised rents by the bhaghuttai system to such an enormous extent in consequence of the high prices that cultivators find it much cheaper to take up waste Government land, notwithstanding the expense of preparing it for

cultivation, well knowing that at the settlement they would get a right of tenure which would in every respect put them on a par almost with alienated proprietors.

Taking all the above circumstances into consideration, I felt fully justified in stating, when the meeting of the Revenue Commissioner, yourself, Mr. Pedder, and myself took place at Neriad (to discuss the future assessment of Muhoonda), that the late assessment of that talooka, however inequitable, had not on the whole been too high; that is to say, that the entire talooka had not paid a pice more than it was really able to pay *even under the old low prices;* and I felt great confidence in submitting the rates I then proposed, which on discussion were considerably modified. At the conference alluded to, great care was taken not to raise the assessment so as to cause distress or discontent in those villages and amongst those classes which under the old system pay specially low or *caste* rates, and in doing so I am not quite sure that the general pitch of the assessment of the purgunnah was not fixed a little lower than it might have been; but of this superior authority will be able to judge after an examination of the figures showing the results of the assessment, which will be given further on. If, however, the rates prove to be a trifle lower than they might have been, it is a fault on the right side which will be a gain in the end.

The Grouping.

18. I now proceed to consider the grouping of the villages. The peculiarities of, and vast difference between, the position of the villages of the eastern and south-western portion of this district are so decided that there was no difficulty in making a grand primary subdivision; but the caste and social position of the cultivators has had so much to do, hitherto, in fixing the assessment of land of precisely the same quality, that under no other than the fixed principles of the Survey system, which gives certain reliable data to work upon, could anything like a fair grouping have been effected. The villages of Muhoonda have been divided into no less than 11 classes, according to the dry-crop rates; the class into which each village is thrown having been determined as much as possible by its distance from markets, facility of communication therewith, and general position in the talooka, and, in

a few special cases, on a consideration of the amount of waste land therein contained, or the particular poverty of the cooly inhabitants.

The following table shows the number of villages in each group, their class, the maximum dry-crop rate, the old average rate, and the average rate according to the revised assessment now introduced :—

Number of Villages in each Group.	Class of Village.	Per Acre.		
		Maximum Dry-Crop Rate.	Old average Dry-Crop Rate of Group.	New average Dry-Crop Rate of Group.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1	4 8 0	4 13 7	3 7 7
31	2	4 4 0	4 0 11	3 4 0
18	3	4 0 0	3 14 5	3 0 0
9	4	3 12 0	3 6 5	2 12 2
7	5	3 8 0	2 7 8	2 8 0
9	6	3 4 0	3 1 8	2 7 6
3	7	3 0 0	2 2 5	2 3 0
3	8	2 12 0	2 7 2	1 11 9
1	9	2 8 0	2 8 1	1 11 5
3	10	2 4 0	1 14 7	1 5 10
10	11	2 0 0	1 15 10	1 4 9
95				

I may observe that, although the new average dry-crop rates as compared with the old seem, at first sight, low, yet it must be borne in mind that an immense area of new rice land, hitherto assessed at dry-crop rates only, is under the new system assessed at rice rates, which, as will be seen further on, affects considerably the average rate of cultivated land generally, and brings it up to the old average. This increase on the rice the cultivators will feel as converting dry-crop land into rice is attended with considerable expense.

First Class—1 village. Maximum dry-crop rate, Rs. 4-8-0.

The only village in the first class is "Valla," which is very favourably situated close to the large town and railway station of Neriad, on the right side (*i. e.* the Neriad side) of the River Siree, and having many other advantages. By topographical position Valla is a Neriad village, and might with advantage be brought

into that talooka. It contains a population of patidars and koonbies, and has hitherto paid an excessive assessment, the rates having evidently been fixed by the punches on the unjust principle explained in my 16th paragraph. The old average rate on dry-crop land was Rs. 4-13-7 per acre, which has been reduced by the Survey to Rs. 3-7-7; but the entire assessment of the village on all descriptions of land as compared with the ten years' average has only been lowered Rs. 120.

2nd Class—31 villages. Maximum dry-crop rate, Rs. 4-4-0.

There are 31 villages in the 2nd class group which lies on the western and southern borders of the talooka. Those on the western side are very favourably situated with respect to the railway station of Mehmoodabad, between them and which there is no impediment whatever, as they are all south and south-east of the River Watruk. Most of the southern villages of this group are remarkably well situated, particularly those on the Neriad side of the River Siree, as the inhabitants can get to the railway station at all seasons of the year. Those on the northern side of the Siree are cut off from Neriad during the monsoon, but can get to Mehmoodabad. It is these particular villages that so much require a bridge over the "Siree," the absolute necessity for which I have pointed out in my 7th paragraph.

3rd Class—18 villages. Maximum dry-crop rate, Rs. 4-0-0.

The next group contains 18 villages, and is made up partly of villages in the centre of the talooka close to the "Mohur" River and partly of a few of the most south-eastern villages adjoining Neriad talooka on the south and Tasrah on the east. Some of these villages are well situated for the Muhoonda market; but some have the Mohur River between them and Muhoonda, and others have the Siree between them and Neriad,—impediments which must be taken into consideration.

4th Class—9 villages. Maximum dry-crop rate, Rs. 3-12-0.

The 9 villages which form the next group are tolerably near both Aleena and Choonél; but neither of these towns has a good market, and on that account a decrease of 4 annas in the maximum rate is necessary.

The next group, containing 7 villages, has no near market except Kutlall, which is not a town, only a well-to-do village.

5th Class—7 villages. Maximum dry-crop rate, Rs. 3-8-0.

None of the 9 villages of this group are well situated for large markets; the rate has been lowered 4 annas only, as all the villages have the advantage of the small markets of Aleena and Dakore.

6th Class—9 villages. Maximum dry-crop rate, Rs. 3-4-0.

The 7th group of 3 villages is close on the eastern edge of the talooka and in the "mal." These three villages, although in the "mal," are like the last group, near "Dakore," which is a very holy Hindoo shrine and a place of monthly pilgrimage, and has a good market.

7th Class—3 villages. Maximum dry-crop rate, Rs. 3-0-0.

Syut, *Petaiee*, and *Ghogawarree* are the three villages forming the 8th class, and are separated from the above and lowered 4 annas in consequence of local peculiarities and the proportionate large quantity of waste they contain.

8th Class—3 villages. Maximum dry-crop rate, Rs. 2-12-0.

"Wasna" is naturally a 10th class village, but having little waste, and having hitherto paid a much higher rate, there is no objection to its being put into a class by itself.

9th Class—1 village, Wasna. Maximum dry-crop rate, Rs. 2-8-0.

There are three villages in this class: one "Hathnolee," a very poor cooly village, close to Ghorassa, at the extreme north-west point of the district, which from its position seems to require a higher maximum. But there is a large quantity of waste land, and but few people to cultivate it; and the only way of raising the condition of the few resident cultivators, and of drawing others to it, is to put on a low rate. The other two villages of the group, Amrootpoora and Unaiee, are inhabited by poor coolies; these villages are respectively on the east and north borders of the talooka in the "mal," and contain a large area of waste land.

10th Class—3 villages. Maximum dry-crop rate, Rs. 2-4-0.

The 11th and last class contains the worst situated and poorest villages in the district, most of which lie on the eastern and north-eastern boundary. They all contain a large portion of waste land, most of which is "mal." The maximum dry-crop rate has been fixed at Rs. 2-0-0; but as the classification of the waste mal land is low, the average rate is very moderate, and I have every confidence that after two or three years, when the people understand the new system, very little, if any, of this land will remain uncultivated. It can be brought about in two ways—

11th Class—10 villages. Maximum dry-crop rate, Rs. 2-0-0.

1*st*.—By letting some of the poorest and most thinly populated "mal" villages to *agricultural* capitalists at a moderate lump assessment, with a proviso that they should not underlet at rates in excess of the Survey assessment, and that the names of the parties actually in possession of fields at the end of the lease should be entered as occupants.

2*nd*.—By allowing cultivators "takavee" to enable them to underdrain the land when necessary. But there are other causes which will tend to bring all this waste into cultivation, amongst which I may point out the present extraordinary demand for land, the increasing scarcity and dearness of bread corn not only in this province but all over the country. The bad system of revenue management and consequent insecurity, or at best uncertainty, of land tenure in a neighbouring foreign State is beginning to be seriously felt by the poorer cultivators, who draw comparisons between the prosperous and flourishing condition of their neighbours in the Government settled districts and their own; and it is very probable that all those who are not bound by strong ties to their old homes will, before long, emigrate into our territory, and that very little waste land in any of the adjoining districts will remain uncultivated long after the settlement.

19. The Statements accompanying the Matur Report were so very voluminous that I have adopted one Statement for "Muhoonda" in which all

The figured Appendix.*

* Not printed for the reasons given in foot note at page 424 *ante*.

the required information is embodied, and I now proceed to explain the principle upon which it has been prepared. Columns 23 to 27 show the assessment according to the old system.

Columns 28 to 33, the assessment imposed by the Survey.

In column 23 the general average rate of assessment on cultivated land according to the old system is given for each village.

The 10 years' average cultivation has been taken and converted from beegahs into acres, which acres have been divided by the average realizations of the same.

The figures found by this plan are sufficiently near the truth to enable us to make a comparison between the old and new rates; but they are not strictly accurate for the following reasons:—

1*st.*—The "*Asrah*," or estimated beegah, in common use is always, or almost always, larger than the standard beegah of the old Survey, and, therefore, the rate calculated according to the standard beegah is larger somewhat than the real average.

2*nd.*—In some cases it has been necessary to exclude cesses from the amount of the average realizations from which the average rate has been deduced, because it was often impossible or difficult to determine which of the cesses was incident to Government and which to alienated land, and, consequently, this makes the average rate a little less than the reality.

In many of the "mal" villages the difference between the "asrah" and real beegah is peculiarly great, as I shall point out further on when commenting on the effects of the assessment.

It will be seen that the difference between the rates of villages close together, having the same advantages, the same soil climate, and bazaars, is, under the old system, very marked indeed; the cause of it has been noticed in my 16th paragraph.

Old system.

Column 24 shows the general average rate per acre on the assessment of the area cultivated in 1862-63 which is obtained by dividing the assessment according to the old system (in the "Wussoolee Bakee-

Putruck") by the corresponding acres, excluding "*Peta Pudtur*," or shares of waste measured into Survey numbers.

Column 25 shows the average collections from Government cultivated lands for 10 years, viz. from 1852-3 to 1861-2.

Column 26 shows the actual collections from Government cultivated lands inclusive of cesses, the cesses being entered below the assessment in red ink.

Column 27 shows the assessment of Government cultivated lands in 1862-63 according to the old rates.

Column 28 shows the general average rate of assessment in all cultivated Government land according to the Survey system introduced in 1862-63; this is to be compared with the old general average rate shown in columns 23 and 24.

Survey system.

Column 29 shows the assessment of Government lands actually in cultivation in 1862-63.

Column 30, the assessment of waste land included in Survey numbers and now assessed.

Column 31, the total assessment of Government *cultivated* fields including "Peta Pudtur" or waste in 1862-63 to compare with columns 25, 26 and 27.

Column 32, the assessment of Government *waste* fields in 1862-63.

Column 33, the Revenue Survey kumal, or total assessment of Government lands.

Columns 4, 5, 6, 7, 8, 9, relate to the assessment of dry-crop land and the dry-crop assessment of garden land.

Column 4 shows the average class annas of culturable dry crop and garden land—5, the maximum dry-crop rate—6, the average rate—7, the Survey assessment of cultivated dry-crop and the dry-crop assessment of garden land—8, the assessment of waste—and 9, the total dry-crop assessment of dry-crop and garden land.

Columns 10 to 19 inclusive relate to the assessment of rice lands—10 shows the average soil class annas—11, the maximum

dry-crop rate—12, the average dry-crop rate—13, the average *water* class annas—14, the maximum water rate—15, the average water rate—16, the average rate of soil and water *combined*—17, the assessment of cultivated rice lands—18, the assessment of waste rice lands—19, the total assessment of rice lands.

Columns 20 to 22 inclusive show the well assessment or bhagyut kussur—20 shows the assessment of wells in use in 1862-63—21, the assessment of wells not in use—and 22, the total assessment on wells, or bhagyut kussur.

Columns 34 to 37 inclusive show the assessment of all alienated lands—34, the dry crop assessment and dry-crop assessment of garden lands—35, the total assessment of rice lands—36, the well assessment or bhagyut kussur—and 37, the total assessment of alienated land.

Column 38 shows the gross assessment of Government and alienated lands, being the total of columns 33 and 37.

Rice maximum water rate.

20. The maximum rice water rates vary in different villages according to the maximum soil rate; being, as a general rule, one rupee less all round than the soil rate. When it is borne in mind that the maximum soil rate is tolerably high, and that a very large proportion of rice land has paid hitherto only dry-crop rates, it will be apparent that the maximum water rate adopted is quite high enough, for a glance at the figured Statement will show that the revenue has gained largely by this new item of assessment.

Bhatta and Dhekooriet maximum rate.

21. It has been pointed out in paragraph 12 that there is no "bhatta" or river-watered land in Muhoonda, and that no separate rate has, in consequence, been adopted. On the very few isolated dhekoories in use a koss rate has been imposed.

22. The following is a short general comparative abstract of the results of the settlement, as a more complete abstract of the assessment of all descriptions of land is given in the next paragraph, and the details are shown at great length in the annexed figured Statement.*

* Not printed.

	Rs.	Total Assessment.
Average assessment per acre, according to the area cultivated at the settlement.....	2 15 11	1,86,745
Average assessment on the same according to the old rates	3 0 11	1,90,739
Average assessment by the old rates on the area cultivated in 1861-62 including cesses	3 8 3	1,80,861
Average assessment by present rates on the average area cultivated during 10 years	3 9 4	1,69,282

23. The following table exhibits the assessment of dry-crop and rice land and the well rate or "*Bhagyut Kussur*" imposed by the Survey and the comparative result of the settlement, together with the Survey assessment of alienated lands. This is an abstract of the general statement.

Number of Villages.	Percentage of Alienated Land in the Taloooka.	Land entered as Government.		
		Dry-crop and Garden Lands—Dry-crop Assessment.		
		Assessment of Fields cultivated in 1862-63.	Assessment of Fields waste in 1862-63.	Total Survey Assessment of Government cultivated and waste Dry-crop and Garden Fields in 1862-63.
1	2	3	4	5
95	41	1,45,900 12 0	15,039 4 0	1,60,940 0 0

Rice Lands, Soil and Water.			Well Rate or Bhagyut Kussur.		
Assessment of Fields cultivated in 1862-63.	Assessment of Fields waste in 1862-63.	Total Assessment of Government Rice Lands in 1862-63.	On Wells in use in 1862-63.	On Wells not in use in 1862-63.	Total Bhagyut Kussur on Government Wells.
6	7	8	9	10	11
55,058 4 0	225 13 0	55,284 1 0	4,570 2 0	0 13 0	4,570 15 0

Comparative Results of the Settlement.

LATE SYSTEM.

General average Rate per acre on the Collections and Area cultivated during 10 years.	General average Rate per Acre on Assessment of Area cultivated in 1861-62.	Actual Collections from Government cultivated Lands for 10 years from 1852-53 to 1861-62.	Actual Collections from cultivated Government Lands in 1861-62 and Cesses, the latter in red ink.	Assessment of Government cultivated Lands in 1862-63.
12	13	14	15	16
3 9 4	3 0 11	1,69,282 0 0	1,79,255 6 4 1,605 9 5 1,80,860 15 9	1,90,739 6 8 exclusive of cesses.

SURVEY SYSTEM.

General average Rate on all cultivated Government Land by Survey System in 1862-63 to compare with columns 12 and 13.	Assessment of Government Lands actually in cultivation in 1862-63.	Assessment of Peta Pudtur, or waste shares in Government Revenue Survey numbers in 1862-63.	Total of columns 18 and 19 and of columns 3, 6 and 9, being the total Assessment of Government cultivated Fields in 1862-63 to compare with colums 14, 15 and 16.	Total of columns 4, 7 and 10, being the Survey Assessment of Government Fields waste in 1862-63.	Survey Kumal or Assessment of all Government Lands.
17	18	19	20	21	22
2 15 11	1,86,744 14 0	18,784 4 0	2,05,529 2 0	15,265 14 0	2,20,795 0 0

SURVEY ASSESSMENT OF ALL ALIENATED LANDS.

Dry-crop Assessment and Dry-crop Assessment of Garden Lands.	Rice Lands.	Well Rate or Bhagyut Kussur.	Total Assessment of Alienated Lands.	Gross Assessment, being total of columns 22 and 26.
23	24	25	26	27
1,41,080 10 0	40,705 1 0	5,333 14 0	1,87,119 9 0	4,07,914 9 0

24. The above figures show that the average rates per acre imposed by the Survey on Government culturable land are as follows :—

On Dry-crop.	On Garden.	On Rice.	General average rate per acre on the whole culturable area.
2 4 3	4 1 11	4 0 3	2 9 8

25. The following is an abstract of the "Wussool-Bhakee Putrucks" of all the villages, from which the total difference of revenue realizable under the old system, and according to the Survey system, now introduced, can be seen at a glance :—

Number of Villages.	On account of Government cultivated Lands.			
	According to the Late System.		According to the Survey System.	
	Cultivated Acres.	Rupees of Assessment in Sumvut 1919 (A.D. 1862-63)	Land actually in cultivation.	
			Acres.	Rupees of Assessment.
1	2	3	4	5
95	62,356·6	1,90,739 6 8	62,356·6	1,84,703 1 6

On account of cultivated Government Lands.

According to the Survey System.				Net Increase caused by Survey.
Waste included in numbers partially cultivated.		Total Assessment of cultivated Lands by Survey System.		
Acres.	Rupees of Assessment.	Acres.	Rupees of Survey Assessment.	
6	7	8	0	10
11,541·31	18,784 4 0	73,897·37	2,03,487 5 6	12,747 14 10

On account of Alienated Lands.

Late System.	Survey System.	
Sulamis and Swadeeos and imposts of all kinds, except cesses.	Fixed commuted Sulamis.	Net Increase caused by the Survey.
11	12	13
1,01,716 13 1	1,03,197 5 8	1,480 8 7

Total of Government and Alienated Lands.

Late System.

Assessment and Sulami, according to columns 3 and 11.	Cesses of which were					Total Rupees of late System.
	Imposed as fixed Sulami on Alienated Land.	Absorbed in the Assessment of Government Land.	Struck off.	Retained for the present as Nugdee Oopuj.	Total Cesses.	
14	15	16	17	18	19	20
2,92,456 3 9	661 6 8	494 6 3	456 5 9	88 0 11	1,700 3 7	2,94,156 7 4

Total of Government and Alienated Lands.		Miscellaneous Items of Land Revenue.				Total Gross Revenue according to the Survey Settlement.
Survey Sytem.	Net Increase caused by Survey.	On account of cultivation in waste Lands.	On account of Sales of Grass, Wood, &c.	Cesses retained for the present.	Total.	
Survey Assessment and fixed Sulami according to columns 9 and 12.						
21	22	23	24	25	26	27
3,06,684 11 2	12,528 3 10	488 12 10	5,143 1 9	88 0 11	5,719 15 6	3,12,404 10 8

Remissions to be deducted					Remains to be Collected.	
On Account of Government Land.		On Account of Alienated Land.		Total Remissions.	Total.	Of which have been collected up to the 31st of July.
Increase of Revenue caused by the Survey.	Miscellaneous.	Increase of Quit-rents caused by Survey.	Miscellaneous.			
28	29	30	31	32	33	34
35,724 10 1	....	10,405 11 4	....	46,130 5 5	2,66,274 5 3	2,59,201 12 8

"Fazul" or Excess of Revenue collected beyond the true amount.				Balance.
Returned to the parties entitled to receive it.	Transferred in the accounts from the head of Collections on account of Government Land to that of Collections on account of Alienated Land.	To be refunded to the holders of Alienated Lands.	Total Fazul.	Revenue outstanding on the 31st of July.
35	36	37	38	39
17,459 5	8,389 0 11	7,416 5 0	33,264 10 11	40,337 3 6

Descrepancies in the above statements explained.

26. 1*st*.—In the abstract of the general statement (Table A, column 18) the assessment of Government land actually in cultivation is given as Rs. 1,86,744-14-0, while in the abstract of the Wussool-Bhakee-Putruck (Table B, column 5) the same amount is entered as Rs. 1,84,703-1-6. The reason of the discrepancy (Rs. 2,041-12-6) is that in the general statement the Survey assessment of the Government *nurwa* lands in the villages of "Moholel" and "Wantwali"

has been entered, while, for reasons explained in the 8th and following paragraphs of Mr. Pedder's letter, marginally noted, it was considered inexpedient to actually introduce the settlement for those lands, pending instructions. The old gross assessment has consequently been entered in the Wussool-Bhakee-Putruck in lieu of the Survey assessment, which exceeds it by Rs. 2,041-12-6.

From Survey Settlement Officer to Superintendent No. 16, dated 28th of September 1863, forwarded to Revenue Commissioner N. D., with Superintendent's letter No. 526 of 31st October 1863.

2nd.—For a similar reason the commuted fixed sulami on the alienated lands of "Wantwali" and "Moholel" will have to be modified, on receipt of orders regarding the settlement of those villages, and the figures given in column 12 corrected accordingly.

3rd.—The Survey assessment of lands entered as Alieedee has been included in the assessment of Government lands, in colums 5,8, 11 and 20 of Table A, and columns 5 and 9 of Table B. The reasons for this will be found detailed in paragraph 10 of my Report on the introduction of the Survey system into the late "Matur" purgunnah. The comparative figures for these lands are as below :—

Alieedee lands.

Acres of Alieedee Land.	Assessment late System.	Assessment Survey System.	Increase.
A. G.	Rs. a p.	Rs. a. p.	Rs. a. p.
940 16	761 7 3	3,067 8 0	2,306 0 9

4th.—The increase in the amount of revenue from alienated lands caused by the commutation of all fluctuating imposts into fixed quit-rents, is principally due to the following causes :—

Alienated Lands. Columns 11 and 12, Table B.

(*a*) Increase in the assessment of lands entered as paying "*kumaldur*," or full Government rates (*vide* paragraph 11 *b* of the Report on the Matur settlement, and regarding which orders are requested).

To Collector of Khaira No. 566, 21st of November 1863.

(*b*) The excess of assessment, according to the late system, on the Government lands of *khatabundy* holdings has been thrown (in accordance with the orders marginally noted) on the alienated lands held therewith (*vide* paragraph 10 *b* of the "Matur" Report quoted above). The sum thus imposed on alienated land is Rs. 2,530-6-8. The average collections from alienated land for 10 years are Rs. 1,01,383-0-0, and the increase on that sum according to the Survey settlement consequently Rs. 1,814-5-8.

Revenue Commissioner to Superintendent Revenue Survey, No. 707A, 8th May 1863.

(*c*) The conversion of a portion (Rs. 661-6-8) of cesses payable under the late system into a fixed *sulami* on alienated lands held now, or originally by persons liable to them.

5*th*.—The total amount of different cesses payable according to the late system and the mode in which they have been disposed of according to the orders marginally noted, is given in these columns. A small portion (Rs. 88-0-11) was last year levied in its present form and entered under the head of "*Nugdi Oopuj*," or miscellaneous items of revenue, as there was not time to make a proper inquiry at the jummabundy regarding the way in which it should be disposed of. It will be either struck off or commuted to a "*Sulami*" in the course of the present season.

Cesses—columns 15 to 19 of Table B.

Revenue Commissioner to Superintendent, No. 707A, 8th May 1863.

6*th*.—It will be observed that there is a difference between the assessment of land cultivated in 1862-63 according to the old system, as shown in column 15 of Table A, and as shown for that year in the diagram. This is occasioned by the rupees of the revenue of "Béhchree" having been included in the latter and omitted in the former statement,—Béhchree having been attached to the "Tasrah" talooka. There is on this account a difference all through the figures of the diagram, which although trifling it is proper to bring to notice.

27.—Mr. Hadow, in paragraph 23 of his remarks on the "Matur" settlement, has very correctly pointed out the difficulty of basing calculations on a mere nominal measurement, and justly termed the "*Asra Beegah*," the "*bête noir*" of the Survey.

The Asra Bheega. Printed Report page 32.

But our instructions having directed us to estimate this "beegah" according to the standard measure has caused apparent discrepancies in our figures, for it is impossible to estimate exactly, for comparison, what the assessment on the real area actually under cultivation (according to the late system) was at the time of settlement, because in preparing the "*Pahanee Patrucks*" the standard beegah, which was not in use, was computed as the real area, instead of the asra beegah, which was in use, the correct area of which we had no means of ascertaining. But the figures are sufficiently near the truth to show that the general pitch of the assessment has not been raised.

From Revenue Commissioner to A. Rogers, Esq., Settlement Officer, No. 2462, dated 13th December 1859.

Financial results of the settlement.

28. The financial results of the settlement may be set down as follows:—

(*a*) The Survey rates on the area of Government land actually under cultivation at the time of settlement have lowered the assessment Rs. 3,994-8-8 or about 2·14 per cent.

(*b*) But as, probably, nearly the whole of last year's cultivated area, assessed at Rs. 1,86,744-14-0 *plus* Rs. 18,784-4-0 (the assessment of culturable waste included in Survey numbers), will be taken up this year, there will be an actual increase of Rs. 18,784, or about 10 per cent., on the assessment of Government land in 1862-63.

(*c*) The commutation of cesses on alienated land, completed by the Survey, has the effect of raising the assessment Rs. 1,480, or about 1½ per cent.: so that the increase of revenue accruing under the settlement will, probably, amount to Rs. 20,264 in 1863-64, to which may be added the assessment of the waste land, which is sure to be brought into cultivation.

(*d*) It will be observed that the total assessment of Government cultivated land, as compared with the average 10 years' collections, shows an increase of Rs. 36,247-2-0, or about 21 per cent., and of alienated land Rs. 1,814-5-8, making a total of Rs. 38,061-7-8.

Professional operations connected with the measurement and classification, 1857-58, 1858-59, 1859-60 & 1860-61.

29. This talooka was under Survey during the years marginally noted. Four officers—Messrs. Nepean, Hall, Summers, and H. B. Viccajee—were respectively in charge of the operations.

The average difference between measurement and test was $\frac{2}{4}\frac{1}{0}$ths of an acre per cent. The classification was performed by Mr. Critchell during the seasons 1860-61 and 1861-62, and the average difference between classification and test was—for soil 6 pies, and for water $4\frac{3}{4}$ pies.

On the other side is given a detailed Statement showing the area, measured and classed, the proportion submitted to test, and the percentage of error for both operations, which, I trust, proves that the work was done in a satisfactory manner.

Total Area.			Measurement or Classification.	In how many Villages.	By European Officers.					Total
					Survey Numbers.		Acres.	Totals.		
No. of Villages.	Survey Numbers or Fields.	Total Area of Survey Numbers in Acres.			Soil.	Water.		Per cent. Error.	Classification per cent. Error.	
									Soil.	Water
1	2	3	4	5	6		7	8	9	
95	47,999	1,51,877	Measurement.	95	3,541	..	10,272	$\frac{20}{40}$	..	..
			Classification.	95	5,208	1,560	9,604	..	a. p. 0 6	a. p. 0 $4\frac{3}{4}$

Number of Fields in which the Percentage Difference between Measurement and Test was within												Number of Fields			
												Total Survey Numbers tested.		Rs. a. p. 0 0 0 0 0 0	
Total Survey Numbers tested.	1	2	3	4	5	6	7	8	9	10	Over 10 per cent.	Soil.	Water.	Soil.	Water
1	2	3	4	5	6	7	8	9	10	11	12	1		2	
3,585	2,048	1,656	262	103	51	24	17	6	6	3	9	5,208	1,560	2,732	796

TEST TAKEN.

By Native Officers.						Total Test taken.					
Survey Numbers.		Acres.	Totals.			Survey Numbers.		Acres.	Totals.		
Soil.	Water.		Per cent. Error.	Classification per cent. Error. Soil.	Water.	Soil.	Water.		Percentage of Error.	Classification per cent. Error. Soil.	Water.
10		11	12	13		14		15	16	17	
44	..	127	$1\frac{3}{4}\frac{1}{6}$	..	..	3,585	..	10,399	..	..	..
..	..	..	..	..	..	5,208	1,560	9,604	..	a. p. 0 6	a. p. 0 $4\frac{3}{4}$

IN WHICH THE DIFFERENCE BETWEEN CLASSIFICATION AND TEST WAS WITHIN

1 pie to 6 pies.		7 pies to 1 anna.		1 anna and 1 pie to 1 anna and 6 pies.		1 anna and 7 pies to 2 annas.		2 annas and 1 pie to 2 annas and 6 pies		2 annas and 7 pies to 3 annas.		Over 3 annas.	
Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
3		4		5		6		7		8		9	
784	199	851	368	391	159	364	28	22	4	27	3	37	3

30. The settlement was not completed till the 25th of July, and was a work of great labour. I can best show this to superior authority by a figured statement giving the Survey numbers, the recognised shares into which Government numbers are divided, and the number of "*khatádars*," or independent occupiers, with each of whom a personal settlement had to be made—

Talooka.	Total Survey Numbers.			Additional recognized Shares in Survey Numbers.	Total Khatas in the two Talookas.		
	Total.	Government.	Alienated.		Total.	Government.	Alienated.
Matur	48,591	21,343	27,248	33,107	21,824	12,721	9,103
Muhoonda	47,999	21,119	26,880	49,024	22,054	13,169	8,885
	96,590	42,462	54,128	82,131	43,878	25,890	17,988

From the above it will be observed that the culturable area of "Matur" and "Muhoonda" is divided into 96,590 Survey numbers, of which 42,462 are Government. These Government numbers are again subdivided into 124,593 recognised shares altogether, occupied by 25,890 cultivators, every one of whom either came before us, or was represented before us at the settlement. Besides the above there are 54,128 alienated numbers occupied by 17,988 persons, most of whom were paying permanent or fluctuating quit-rents of some kind or other, and had to attend at the settlement.

When it is considered that the whole of this subsidiary measurement had to be done within the year of settlement, and the rates calculated and distributed over each recognised share; that in addition to the regular assessment all the complicated fluctuating cesses on alienated numbers had to be commuted into fixed quit-rents, and the old average fluctuating sulamis taken out for every number, before such commutation could be effected, it will be easy to form some idea of the number of figures employed, and the amount of time and labour required for calculating the assessment of these two important districts,

the full assessment of which amounts to no less than nine lacs, forty-eight thousand, two hundred and four rupees.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 1694 OF 1864.

REVENUE DEPARTMENT.

To The Honourable A. D. ROBERTSON,

Secretary to Government, Bombay.

Matheran, 3rd June 1864.

SIR,—I have the honour to submit Captain Prescott's report No. 561 dated the 5th December last, on the revision of Assessment in the Muhoonda Talooka of the Kaira Collectorate.

Received with Collector's Endorsement No. 510 of the 13th May 1864.

2. The report was received from the Press only a short time ago, and its transmission was further delayed until the Collector sent his remarks.

3. Muhoonda, it will be observed, is the second district in Kaira brought under the new Survey, the first revised district being Mehmoodabad (late Matur) the settlement of which has been reported for the orders of Government.

4. As stated by Captain Prescott, his first proposals regarding rates were modified consequent on a discussion I had with him and the Collector at Neriad on my tour of 1862-63, and the rates now submitted for the sanction of Government have been adopted by Captain Prescott after deliberation and with the concurrence of the Collector and myself, and the details of the settlement having been fully described in the report, I confine myself to giving only a few principal figures for easy reference.

Vide my letter No. 1288 dated 29th April 1864.

5. The talooka of Muhoonda contains 103 villages, of which 95 are khalsa or Government villages, 6 are alienated, and the remaining two are villages held on payment of a fixed lump assessment (oodhur jummabundy.) The superficial area of the 95 Government villages is 248 square miles.

6. The total culturable area of the district is 142,920 acres, of which

Government.		Alienated.		
68,482	+	45,722	= 114,204	acres are dry-crop lands,
13,762	+	9,664	= 23,426	do. rice lands, and
2,469	+	2,821	= 5,290	do. garden lands.

Here as in Mehmoodabad the large proportion of alienated lands (41 per cent. of the entire culturable area) is a noticeable feature. The small extent of garden lands is also worthy of notice, the district depends for its irrigation chiefly on wells, for though it is intersected by several rivers and streams, they are useless for irrigation on account of the bad quality of the water. There is consequently little or no land watered from rivers. There is also a very trifling quantity of land formed by alluvial deposits (bhatta). The small quantity of these two descriptions of land is stated by Captain Prescott as the reason for the method adopted in assessing such lands in Muhoonda, a gross rate has been fixed instead of a separate garden and water rates.

7. The extent of the culturable lands in the district is 6,814 acres, and the total of the culturable and unculturable lands 1,558,691 acres, is divided by the Survey into 47,999 Nos., the average size of fields is thus about 3 acres and a quarter. Small as this average is, there is actually still further sub-division, for it will be seen from Captain Prescott's 30th paragraph that there are besides the 47,999 Nos. of the Survey 49,024 additional recognised shares. The total number of shares in possession of separate individuals is therefore 97,003, and the average extent of shares in separate cultivation is thus only a little more than an acre and a half, and when it is remembered that the unoccupied waste land is divided by the Survey into only a few Nos. of large blocks, the size of occupied fields

appears to be still smaller, the minute sub-division being confined to cultivated land.

8. The villages of the district are classed into 11 groups, which are given below, with the maximum and average dry-crop rates of each :—

Class.	No. of Villages.	Maximum Dry-Crop rates.			Average rate.		
		Rs.	a.	p.	Rs.	a.	p.
1	1	4	8	0	3	7	7
2	31	4	4	0	3	4	0
3	18	4	0	0	3	0	0
4	9	3	12	0	2	12	0
5	7	3	8	0	2	8	0
6	9	3	4	0	2	7	6
7	3	3	0	0	2	3	0
8	3	2	12	0	1	11	9
9	1	2	8	0	1	11	5
10	3	2	4	0	1	5	10
11	10	2	0	0	1	4	9

Populated villages the inhabitants of which are poor, unskilful and unthrifty cultivators, and in which there is a large quantity of arable waste land called "mal" have been properly assessed at a low maximum rate.

9. The average rate per acre imposed by the Survey on Government culturable land are as follows :—

Dry-crop rate Rs. 2-4-3; Garden rate Rs. 4-1-11; Rice rate Rs. 4-0-3; general rate per acre Rs. 2-9-8.

10. The total result of the Survey is shown below :—

Total assessment for Government cultivated lands	Rs.	2,05,529	2	0
Do. do. of Government waste	„	15,265	14	0
Do. do. do. cultivated waste..... ..	Rs.	2,20,795	0	0
Do. do. do. alienated lands	„	1,87,119	9	0
Do. of all the arable lands of the District..... ..	Rs.	4,07,914	9	0

11. The total assessment of Government cultivated lands in 1862-63, the year of the introduction of the Survey Settlement, is Rs. 2,03,487-5-6. The cesses, quit-rents, &c. on alienated lands commuted into fixed payments amount to Rs. 1,03,197-5-8, which, when added to the above item, gives a total of Rs. 3,06,684-11-10 from the Survey in the year of its introduction, adding Rs. 5,719-15-6 on account of miscellaneous items to Rs. 3,06,684-11-2; the total gross revenue under the Survey in 1862-63 amounts to Rs. 3,12,404-10-0, of which Rs. 46,130-5-5 were granted as remissions in the year of the introduction of the Settlement in accordance with the usual practice.

12. The total realisable revenue according to the Survey is Rs. 3,23,992-5-8 as shown below:—

Kumal of the Government land	Rs. 2,20,795	0	0
Commuted quit-rents, &c. in alienated lands..	Rs. 1,03,197	5	8
	Rs. 3,23,992	5	8

13. It may be remarked that as in Mehmoodabad the kumal and other figures given in the preceding paragraphs will be somewhat modified by some of the circumstances alluded to in paragraph 4 of the Mehmoodabad report.

14. The financial results of the Survey Settlement are thus summed up by Captain Prescott (here followed *a*; *b*, *c*, and *d*, of paragraph 28th).

15. I now request the sanction of Government to the rates proposed and to the usual guarantee being given for the period of 30 years.

16. Many of the difficulties which attended the Settlement of Mehmoodabad were met also in Muhoonda, and I need hardly report that the work done is highly creditable to the exertions of Captain Prescott and Mr. Pedder.

17. The Collector's Memorandum which is appended contains little more than a resumé of Captain Prescott's report, and does not require separate remark.

18. Captain Prescott's suggestions regarding roads, bridges and drainage may be transferred to the Public Works Department for consideration.

19. With reference to Captain Prescott's suggestions in his 18th paragraph for bringing into cultivation waste lands, I will advise the Collector to forward for disposal any offers that may be made to have them in the lump.

I have the honour to be, &c.,
B. H. ELLIS,
Revenue Commissioner N. D.

Revenue Survey and Assessment.

No. 2740 OF 1864.

REVENUE DEPARTMENT.

Bombay Castle, 28th July 1864.

Letter from the Revenue Commissioner N. D. No. 1694, dated 3rd June 1864. Submitting with his observations and opinion a report by the Superintendent Revenue Survey and Assessment, Guzerat, on the revision of assessment in the Muhoonda Talooka of the Kaira Collectorate.

RESOLUTION.—The Honorable the Governor in Council observes that in the Muhoonda Talooka, the second of the Kaira Districts brough tunder settlement, the villages have been divided into 11 groups having maximum dry-crop rates varying from Rs. 4-8-0 to Rs. 2 per acre. The difference between these rates is great, but Captain Prescott's report shows the care and attention which has been given to the subject, and his Excellency in Council is pleased to confirm the proposed settlement which should be guaranteed for 30 years.

2. The Survey rates on the area of Government land actually under cultivation at the time of settlement have lowered the assessment Rs. 3,994-8-8 or about $2\frac{1}{4}$ per cent., but as a set-off to this decreased demand there is an increase of Rs. 1,480-8-7 or about $1\frac{1}{2}$ per

cent. on the fluctuating cesses, quit-rents, &c. by their commutations into fixed payments, together with the prospect of an increase of Rs. 18,784-4-0 in the following year, by the assessment on waste included in the Survey Numbers under occupation, to which may be added the waste lands sure to be brought into cultivation.

3. With respect to the "mal" lands to which Captain Prescott refers in his 5th to 8th paragraphs, the Governor in Council considers that the question of their drainage should be referred to the Public Works Department before any steps are taken for leasing portions of them, in order that the construction of the necessary drains may form a condition of the leases, for the subject is of importance in a sanitary as well as a financial point of view. Captain Prescott, in his account of the climate (paragraph 6) of the District describes the northern part as feverish and generally unhealthy, and this (*vide* paragraph 5 also paragraph 15) appears to correspond with the portion in which the "mal" lands prevail.

4. The proposed transfer of Valla to the Neriad Purgunnah should be considered when the Survey is there introduced.

5. Extract paragraphs 4 to 8 and 18 (Clause 5) should be transferred for consideration to the Public Works Department, with extract paragraphs 3 and 5 of this Resolution, and extract paragraph 14 should similarly be transferred to the Public Works Department.

6. The imposition of an extra cess of one anna in each Rupee of assessment for roads and education is also sanctioned.

7. The evident care with which the report has been prepared is very creditable to Captain Prescott.

H. E. JACOMB,
Offg. Under Secretary to Government

THE REVENUE COMMISSIONER N. D.,
THE PUBLIC WORKS DEPARTMENT OF THE SECRETARIAT (with a copy of Captain Prescott's report).

No. 2320 OF 1864.

Poona, 26th July 1864.

Forwarded to the Collector of Kaira for information and guidance, and for communication to Captain Prescott, with reference to this Office No. 1695, dated 3rd June 1864.

B. H. ELLIS,
Revenue Commissioner N. D.

Extract paragraphs 8 *to* 16, 37 *and* 47 *and* 48 *of the Collector's Memorandum No.* 510 *dated* 13*th May* 1864, *forwarding Captain Prescott's Report on the introduction of the Revised Survey Asessment into the Muhoonda Purgunnah.*

Paragraph 8. In his remarks on the appearance of the country, paragraph 5, the Superintendent notices the marked change which is observable in the north-eastern part of the district. The villages are poorer, and the cultivation is scanty and of a lower order than in the southern and south-western portions. The Collector observes that the appearance of the country is described as being much the same in the northern and eastern portions. In all these parts of the purgunnah, bordering on the Kupperwunj and Thasra purgunnahs, may be seen extensive plains of waste land termed "mal."

9. Captain Prescott considers that the present unproductive state of this land is in a great measure owing to there being no proper drainage for the surface water, and in his remarks on the soils of the purgunnah (paragraph 8) he states his opinion that want of proper under-draining is the cause of the soil being "cold and and unfruitful," notwithstanding it appears to possess most of the ordinary elements of fertility."

10. If these tracts of land have become unproductive only in consequence of the water during the monsoon remaining on the surface and depressing it into holes into which all moisture is drawn from the adjacent portions which harden like burnt clay and become unfit for culture, as is described by Captain Prescott, a remedy might be found in the adoption of the measure he proposes.

This, the Collector understands to be, a system of thorough drainage by surface drains or trenches and underground drains.

11. The great obstacle to draining in Guzerat is, as Captain Prescott observes, the difficulty of finding a proper out-fall. It has been tried by digging broad and deep trenches to carry off the flood waters in different parts of the Collectorate, and as long as these trenches were kept in proper order they proved, the Collector believes, more or less successful. There are some still in existence, but of little or no use in their present state.

12. The Collector thinks that the experiment of draining small portions here and there might be tried with a fair prospect of success, provided a careful survey of the country be first made by the Public Works Department, and the planning of the drains be entrusted to an Engineer Officer experienced in the execution of works of this description.

13. The suggestions offered in paragraph 18, in that part in which the villages forming the 10th group are noticed, for bringing the "mal" waste into cultivation are also deserving of due consideration. As the present state of the land is probably a good deal attributable to the villages in those parts of the district where the tracts of "mal" are met with, being comparatively small and poor, and to the cultivators being deficient in energy and skill and badly off as regards agricultural stock and implements, the plan proposed of letting out some of the poorest and most thinly-populated villages to agricultural capitalists at a moderate lump assessment, might be tried as an experiment, and tuccavee might also be given to cultivators to enable them to under-drain the lands they might desire to take up. In letting out villages the establishment of hamlets where the lands are extensive and at a great distance from the village should, the Collector thinks, be insisted upon as a part of the agreement.

14. The Collector considers it not unlikely, as conjectured by Captain Prescott, that without offering such inducements to capitalists as he has suggested, most of the lands will before long be brought under cultivation, *provided the soil be not intrinsically bad and if drainage and good tillage will render it fertile.* As the agricultural

population increases in other districts where there is little or no culturable waste, cultivators will find it to their advantage if they are not actually compelled to emigrate to those parts of the country where there is room for them and where there is plenty of waste land fit for cultivation as in the parts of the Muhoonda purgunnah referred to and in the adjoining portions of the contiguous districts of Kuppurwunj and Thasra.

15. The soils of the district, with the exception of that of the mal, are of the character usually found in the collectorate. The crops (paragraph 9) are much the same as those grown in the Neriad and Mehmoodabad districts, but there appears to be a greater variety of products coming after the rubbee or cold weather harvest than is usually met with in other parts of the collectorate. The rice and garden cultivation is by irrigation from wells and tanks, and it will be seen that out of 606 wells 14 only were found not in work, these being in a ruinous condition.

16. It is not stated whether these wells all belong to Government or partly to Government and partly to private individuals, and no information as to the condition in which the tanks were found to be is given. The mode of assessing the bhagayut lands, described in paragraph 11, appears to be the same as was adopted in the Mehmoodabad district. The bhatta lands, of which the quantity if there is any is very trifling, has been assessed by a koss rate on the kosses or water-bags that may be used in irrigating the land (paragraph 12) and for the garden lands watered from river by "dhekoorees" of which there appears to be very little owing to the bad quality of the water where it can be raised, and to the impossibility of raising it by the ordinary contrivances in use where it is suitable for irrigation, the method of assessment adopted is the same as for the bhatta land.

37. It will be seen from paragraph 20 that the maximum rice water rates are as a general rule one Rupee less all round; there are 13,762 acres of Government rice land the total assessment of which as will be seen from column 7 of the General Abstract, is Rs. 55,284, including the assessment on the waste fields. This would give an average rate per acre of Rs. 4-0-2.

47. In conclusion the Collector would respectfully submit that the revision of the assessment of this pergunnah has been very carefully made by the Superintendent, and that the financial results of the settlement are very satisfactory and creditable to Captain Prescott and Mr. Pedder.

48. The Collector is further respecfully of opinion that the settlement should be confirmed and the usual Government guarantee for 30 years obtained.

(True Extracts.)

A. H. SPRY,
Acting Collector.

No. 1246 of 1864.

To Captain C. J. PRESCOTT,
Superintendent Guzerat Survey.

Camp Bassein, 27th April 1864.

SIR,—With reference to paragraph 12A of your report noted in the margin, I have the honour to request you will inform me, whether the holders of dhekooree lands have hitherto paid the water rate; and if not, whether your proposal to add a water assessment to the dry-crop assessment of such lands is not in contravention of the Government order prohibiting the levy of water rate, in cases where exemption has hitherto been enjoyed in respect to the use of water.

No. 546 dated 21st November 1863 to the Collector of Khaira regarding the Survey Jumabundee of Mehmoodabad.

2. With regard to Clause 5 of the paragraph above quoted, I beg you will consider whether the capability of the lands for irrigation, and the fact of the water being available to the holders, is not sufficient justification? The 1-12th liability rate should therefore be imposed upon such lands. I presume that the lands referred to have all more or less a chance of being irrigated.

I have the honour to be,
Sir,
Your most obedient Servant,
B. H. ELLIS,
Revenue Commissioner N. D.

No. 247 of 1864.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey,

To REVENUE COMMISSIONER, N. D.

Camp Kuppurwunj, 3rd May 1864.

Sir,—In reply to your letter No. 1246 dated 27th ultimo, I have the honour to submit the following explanation :—

2. In certain villages of the Mehmoodabad district, all alienated lands, or all alienated lands held upon certain tenures, are entered as "liable to maliat swadeeo" *i. e.* as liable to pay, when cultivated with sugarcane, and sometimes with one or two other crops requiring sweet water, a rate upon the area actually so cultivated.

3. The orders regarding the commutation of fluctuating quit-rent on cultivation generally into fixed quit-rent, are, whenever during the last 12 years, the quit-rent has been levied, the average annual amount so levied shall be imposed as a fixed quit-rent. When the quit-rent has not been levied at all during the past 12 years, that 1-12th of one year's full quit-rent should be fixed in commutation of the liability.

4. Now in the case of maliat swadeeo, the above course has been followed whenever an average could be taken, *i. e.* whenever the maliat crop had been raised. But when the crop had not been grown, it seemed unfair to impose upon lands in which, from sweet water being unattainable, it was impossible even to grow the maliat crop, a heavy fixed quit-rent in commutation of a merely nominal liability. It was necessary, therefore, to find out, among all the lands entered as liable to maliat swadeeo, but from which that cess had not been actually levied during the 12 years, what were capable of growing the maliat crops, and what were not. And sweet water being the one requisite, we found that in *bhatta* lands, lands watered by sweet wells, and lands irrigable from rivers, and in no others, this capability existed.

5. On alienated bhatta lands therefore liable to, but not having actually paid maliat swadeeo, one-twelfth of one year's cess has been

fixed, and on such lands watered from sweet wells, one-twelfth the bagayet kussur. But land irrigable from rivers have in Mehmoodabad generally been assessed at a light fixed water-rate in addition to the dry-crop rate. In the case of such alienated dhekooriat lands liable to but not having actually paid maliat swadeeo, I considered it fair to impose in commutation of that liability the amount of the water-rate as a fixed quit-rent, 1*st*, because it generally was about the same as, and certainly did not exceed, the amount of one-twelfth the annual cess; 2*nd*, because it was ready calculated to my hand; and 3*rd*, because owing to the scale on which the water-rate is calculated, those alienated fields in which the water could be obtained only with labour and expense would pay a lower fixed quit-rent than those which are near the river.

6. You will see, therefore, that although the holders of such alienated dhekooriat lands may not hitherto have actually paid a water-rate, they were in effect liable to pay it, whenever they grew a maliat crop, and the commutation of this liability which I have effected, is not, I venture to think, in any degree in contravention of the order referred to by you, and I beg to add, that your description of this commutation, as "a proposal to add a water assessment to the dry-crop assessment of such lands" hardly conveys a correct idea of the nature of the fixed quit-rent so imposed.

7. In answer to your 2nd paragraph I beg to explain that lands within a certain distance of rivers have been assessed at a fixed dhekooriat water-rate in addition to the dry-crop rate. This limit has been fixed as that beyond which I find as a general rule that water is not conveyed. But it occasionally happens that the river water is taken into lands beyond this limit and consequently assessed only at dry-crop rates. When this is the case in Government lands, a rate of Rs. 8 on each koss used is to be levied, and if it should occur (which is not very likely) that a maliat crop is raised by water so conveyed from a river into alienated land assessed at dry-crop rates only, and liable to, but not having actually paid, maliat swadeeo, the same rate of Rs. 8 is to be levied on the koss used. As this rate is to be levied merely in lieu of the old maliat swadeeo which

80 chains usually.

would hitherto have been taken, the Government order above referred to does not seem to be in any way contravened. And you will see, that my objection to the one-twelfth liability rate being imposed on such lands is just that as they have not been classed as irrigable from rivers, we must conclude, till they actualy are watered, that they are not capable of irrigation.

I have the honour to be, &c.

C. J. PRESCOTT.

No. 1549 OF 1864.

Matheran, 21st May 1864.

Reply of the Revenue Commissioner, N. D., to No. 247, dated the 3rd May 1864, from the Superintendent Revenue Survey and Assessment, Guzerat, regarding the water rates and certain alienated lands in the Mehmoodabad talooka of the Kaira Collectorate, referred to in paragraph 12 of his report No. 546 of 1863.

Under the explanation given, the Superintendent's proceedings on the first point are fully approved.

2. In regard to the second also, there seems no objection except that the Revenue Commissioner does not see how the indefinite right reserved to Government to tax alienated lands not now irrigable from rivers, can be enforced after a Summary Settlement Sunnud is given to a holder of alienated land securing him against all taxation save such as is specified in the Sunnud. Explanation on this point is desirable.

B. H. ELLIS,

Revenue Commissioner N. D.

No. 302A OF 1864.

Superintendent's Office, Kupperwunj, 2nd June 1864.

The Superintendent Revenue Survey and Assessment, Guzerat, has the honour of stating in reply to paragraph 2 of the Revenue

Commissioner N. D.'s Memorandum No. 1549 of the 21st current, that the reservation alluded to by the Revenue Commissioner N. D., refers to alienated lands liable to malliat swadeeo—but not having paid it for 12 years—now assessed at dry-crop rates.

2. If such lands are irrigated from rivers and sugar-cane grown in them by river water, this Department has ordered that they should pay the Government koss-rate.

3. This reservation ought to be expressed in the Sunnud.

4. As, however, such cases will be very rare indeed, the Superintendent is respectfully of opinion that it would be better to forego the right of levying the koss-rate.

C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

No. 1775 OF 1864.

Matheran, 9th June 1864.

Reply of the Revenue Commissioner N. D., to No. 302A, dated the 2nd instant, from Superintendent Revenue Survey and Assessment, Guzerat, regarding the Maliat Swadeeo in alienated lands in Kaira.

It appears that occasions will rarely, if ever, arise for the exercise of the right referred to, and which should, as suggested by Captain Prescott in his 4th paragraph, be foregone.

B. H. ELLIS,
Revenue Commissioner N. D.

No. 2435.

EXTRACT from the Proceedings of the Government of Bombay in the Revenue Department, dated 28th June 1864.

Read the following letter from Mr. B. H. Ellis, Revenue Commissioner N. D., to Government, No. 1116A, dated 4th June 1863.

In the Government Resolution No. 1123, of 8th March 1861, my predecessor was directed to submit proposals for the settlement of irrigated Government and alienated land in Guzerat, whether the latter pays quit-rents or crop cesses.

Water rates on alienated land.

2. The question of the mode of levying assessment on irrigated Government lands has been separately disposed of, and an altered system* has been introduced into the Guzerat collectorates. The discussion which preceded the Government Resolution above quoted had reference solely to alienated lands, and further consideration of the system of water assessment on Government lands is not called for in this place.

* Reports explaining this system will be submitted shortly.

3. Regarding alienated lands which have hitherto been liable to quit-rents and extra cesses a very elaborate Report has been made by Mr. Pedder in connection with the settlement of the Matur Talooka of the Kaira collectorate. This Report will be forwarded to Government with other papers relating to the Matur assessment.

4. There remains the class of alienated land to which the correspondence preceding the Resolution of Government above quoted especially referred, viz., those lands which have not hitherto paid, or been held liable to pay, water rate.

5. I concur in my predecessor's opinion that the right to water is not less established by prescription than a right to land, and that the profits derived from the use of water cannot be claimed by Government from the holders of alienated lands who have never been liable to water rates.

6. But it is not reasonable to expect Government to go to expense to improve dams, or otherwise increase the water supply, for the benefit of Inamdars, without reimbursement of a fair proportion of

the expense, and it is quite equitable to demand from the holders of alienated land who benefit by the expenditure of Government money either re-payment of a portion of the outlay or an annual payment to cover a proportion of the interest of the sum spent.

7. From paragraph 3 of Mr. Mansfield's letter to Government No. 182, of 18th January 1860, I gather that Major Wingate expressed a similar opinion in reference to irrigation in Khandeish. The principle is of general application, and I beg to suggest that instructions be issued to insert in the new Survey Act, or in the Act submitted with my letter No. 3032,* of the 13th December last, clauses to provide for levying from alienated lands water rate, to cover an equitable proportion of any expenditure incurred by Government, and to provide for the levy in future of a share of such expenditure as may from time to time be incurred in repairs or improvements from which the alienated lands derive benefit.

* Regarding repair of irrigational works in Khandeish.

8. I propose, therefore, in remitting the balances now outstanding in the Jeytulpoor purgunnah of Ahmedabad, to inform the holders of rent-free lands that in remitting the full water rate improperly assessed on them by the late Settlement Officer, it is not intended to relieve them from the responsibility of defraying a fair proportion of the Government outlay on the Kharee works, and that an annual rate will be assessed accordingly on their land, and their liability for a share of all expenses will be enforced.

9. The early orders of Government on paragraph 7 are solicited.

RESOLUTION.—The Governor in Council entirely concurs in the justice of the Revenue Commissioner's remarks as to the propriety of requiring the holders of alienated lands who benefit by the expenditure of Government money either on the construction, improvement, or repair, of irrigational works, to bear either a proportion of the outlay, or to pay an annual charge to cover a proportion of the interest on the sum spent, and His Excellency in Council considers

that as suggested, provision should be made in the Survey Bill giving powers, where necessary, to levy a water rate for such purpose.

Ordered that copies of the above be forwarded to—

The Revenue Commissioner N. D.,

The Revenue Commissioner S. D.

H. E. JACOMB,
Offg. Under-Secretary to Government.

No. 1663A of 1864.

Poona, 5th July 1864.

Copy forwarded to the Superintendent of Survey, Guzerat.

B. H. ELLIS,
Revenue Commissioner N. D.

Extract paragraph 13 *of a Despatch from Her Majesty's Principal Secretary of State for India, No.* 25, *dated* 25*th April* 1865.

13. The rule which you sanctioned in these Proceedings, and which has since been embodied in Act I. of 1865, that persons profiting by the expenditure of Government on works of irrigation are to be held liable to contribute towards that expenditure, is very just.

June Proceedings, No. 1281 of Abstract, pages 687 & 688 of Appendix.

Persons profiting by Government expenditure on irrigation works liable to contribute to them.

Government Endorsement No. 3013, *dated* 15*th July* 1865, *Revenue Department.*

Forwarded to the Revenue Commissioner N. D., with reference to Government Resolution No. 2435 dated 28th June 1864.

No. 1198A 1865.

Poona, 21st July 1865.

Forwarded to the Superintendent Revenue Survey and Assessment, Guzerat, with reference to the Revenue Commissioner's Memorandum No. 1663A dated the 5th July 1864.

A. ROGERS,
Revenue Commissioner, N. D.

MEMORANDUM.

No. 601 OF 1865.

Kaira Collector's Office, 27th July 1865.

The undersigned presents his compliments to the Superintendent of Revenue Survey and Assessment, Captain Prescott, and, with reference to the Government Resolution No. 2435, dated 28th June 1864, on the subject of water-rates on alienated land in Guzerat, requests the favour of being informed whether steps have been taken by his Department (as far as the holders of rent-free lands situated in the vicinity of the Kharee works are concerned) to carry into effect the proposal made by the Revenue Commissioner Northern Division in the 8th paragraph of his letter to Government No. 1116A dated 4th idem and approved of by Government in their Resolution above quoted.

A. A. BORRADAILE,
Acting Collector.

No. 271 OF 1865.

From Captain C. J. PRESCOTT,
Superintentent Revenue Survey and Assessment,

To A. A. BORRADAILE, Esq.,
Acting Collector of Khaira.

Surat, 10th August 1865.

SIR,—I have the honour of informing you with reference to your Memorandum No. 601 of the 27th ultimo that this Department has

received no instructions to carry out the proposals made in the latter part of paragraph 8 of the Honorable Mr. Ellis' minute No. 1116A of the 4th of June 1863, which was approved by the Resolution of Government No. 2435.

2. As the guarantee for Jeytulpoor was given before the passing of the Survey Act, it is not clear how any enhanced quit-rent can now be placed on alienated land benefitting by the improved means of irrigation from the Kharee river, which the recent works constructed at the cost of Government have afforded to aliences, unless Clause 1 of Section XXIX. is ruled to have a retrospective effect, under the provisions of Section III. of the Act, which declares that Survey settlements confirmed "*are in force subject to the provisions of the Act.*"

I have the honour to be, &c.,
C. J. PRESCOTT.

No. 792 OF 1865.

From A. A. BORRADAILE, Esq.,
Acting Collector of Kaira.

To ALEXANDER ROGERS, Esq,
Revenue Commissioner N. D., Poona.

Kaira, Collector's Office, 16th September 1865.

SIR,—I have the honour, with reference to the correspondence marginally indicated, to submit for your information the accompanying copy of a letter No. 271 dated 10th ultimo received from the Superintendent Revenue Survey, Captain Prescott, in reply to a reference made to him on receipt of your Endorsement No. 1198A, dated 21st July last, and to observe, with reference to paragraph 8 of your predecessor's letter No. 1116A dated 4th June 1863, that under the provisions of Clause 1 Section XXIX. of Bombay Act I. of 1865, it is in my opinion perfectly legal for Gov-

Government Resolution No. 2435, dated 28th June 1864. (Revenue Commissioner's Endorsement No. 1663A, dated 5th July 1864).

Extract paragraph 13 of a Despatch from Her Majesty's Principal Secretary of State for India No. 25 dated 25th April 1865 (Revenue Commissioner's Endorsement No. 1198A dated 21st July 1865.)

ernment to inform the holders of rent-free lands in the exact terms specified by Mr. Ellis in the paragraph above quoted and approved of by Government in their Resolution No. 2435, dated 28th June last. But as Captain Prescott entertains some doubt in respect to the carrying out the proposal above alluded to, I respectfully request the favour of your instructions on the subject.

I have the honour to be, &c.,

A. A. BORRADAILE,

Acting Collector.

No. 3304 of 1865.

Poona, 2nd October 1865.

Reply of the Revenue Commissioner N. D. to No. 792 dated the 16th September 1865 from the Acting Collector of Kaira, regarding increasing quit-rent on alienated lands.

The Revenue Commissioner *concurs in the opinion of the* Acting Collector that all who are benefitted by the Kharee improvements are liable to extra assessment under the Survey Act. The Superintendent should be called upon to state whether a new water classification would be required in order to carry this out.

A. ROGERS,

Revenue Commissioner N. D.

No. 870 of 1865.

Kaira, Collector's Office, 11th October 1865.

True Copies forwarded to the Superintendent Revenue Survey, Captain Prescott, with a request that he will be so good as to furnish the information called for by the Revenue Commissioner N. D.

A. A. BORRADAILE,

Acting Collector.

No. 363 OF 1865.

Surat, 23rd October 1865.

The Superintendent Revenue Survey and Assessment Guzerat has the honour of reporting with reference to the Collector of Kaira's Memorandum No. 870 of 11th of October on an endorsement from the Revenue Commissioner N. D., No. 3304 of the 2nd idem, that he is of opinion no new classification of the Kharee villages would be required to enable this Department to impose an extra assessment —under the Survey Act—on those alienated lands which are benefitted by the irrigational works erected at the cost of Government.

2. In all cases of alienated numbers getting water from the "Kharee" river the water value is included in the classification and the assessment calculated accordingly, and this leads the Superintendent to remark that on this account all these alienated numbers are at present paying a higher quit-rent under the Summary Settlement Act than they would otherwise have done.

4. For example—Suppose the assessment of a number to be Rs. 50 including the value of the water of the Kharee river, and suppose if the value of the water had not been included in the classification the assessment would have been Rs. 30. Then supposing the quit-rent to be Rs. 20, the difference in the Summary Settlement Act Cess would be as under—

1ST CASE.	2ND CASE.
Assessment..Rs. 50	Assessment ..Rs. 30
Deduct—	*Deduct*—
Quit-rent ..,, 20	Quit-rent .. ., 20
Nooksan ..Rs. 30 ×2 ÷ 16 = 3-12 Summary Settlement.	Nooksan ....Rs. 10 × 2 ÷ 16 = 1-4 Summary Settlement.

So that according to this example a holder already pays Rs. 2-8 Summary Settlement quit-rent more than he would have done had not the water of the Karee river been considered in the classification.

5. The Superintendent is of opinion that this must be taken into consideration in fixing any extra assessment imposable on these alienated lands under the provisions of the Survey and Settlement Act.

C. J. PRESCOTT,
Superintendent Revenue Survey.

P. S.—Since writing the above the Superintendent has seen and spoken to the Revenue Commissioner on this subject, and Mr. Rogers thinks it will be better to defer giving any definite answer till the Superintendent has seen personally how far the improvements in the Kharee have affected alienated land.

No. 358 OF 1866.

From A. A. BORRADAILE, Esq.,
Acting Collector of Kaira.

To Major C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

Kaira, Collector's Camp, Neriad, 16th April 1866.

SIR,—I have the honour to forward herewith copy of Government Resolution No. 1106, dated 27th ultimo, with accompaniment, and to request the favour of your obliging me with your opinion as to the best way of levying from the owners of alienated land on the Kharee river a share of the maintenance of the works.

I have the honour to be,
Sir,
Your most obedient Servant,
A. A. BORRADAILE,
Acting Collector.

No. 1077 of 1866.

Public Works Department.

To Colonel W. KENDALL, R.E.,
Secretary to Government.

Surat Districts, Camp Keem, 7th March 1866.

Sir,—With reference to the Resolution No. 460 dated 25th February 1865, I have the honour to to submit the accompanying Report* received from the Collector of Kaira on the Irrigational works in that district.

* By the Executive Engineer.

2. The report is accompanied with statements illustrative of the money expended, revenue realized, and the extent of land watered.

3. Colonel Bell, through when the papers came, states in a Memorandum No. 733 dated 24th ultimo, that he has no remarks to offer on the subject.

4. It will be seen from the third of the statements that accompany the Acting Collector's letter that more than $\frac{3}{8}$ths of the area of land deriving benefit from these irrigational works are alienated, and that these lands did not contribute towards their construction and pay nothing towards their repair; a proposal made by me as Settlement Officer some years ago to charge these lands water rates was negatived. It is now too late to call upon their owners to share in the cost of the construction of the works, but I can see no good reason why they should not pay their fair share towards that of maintaining them. If Government concur with me, the Collector will be called upon to submit proposals for the purpose of carrying the idea into effect.

I have the honour to be, &c.

A. ROGERS,
Revenue Commissioner N. D.

Irrigation.

No. 1106.

REVENUE DEPARTMENT.

Bombay Castle, 27th March 1866.

Transfer from the Public Works Department No. 318 CW—690 M, dated 23rd March 1866, of a letter from the Revenue Commissioner N. D. No. 1077, of the 7th idem, and report received from the Collector of Kaira, together with a Resolution passed by Government thereon in that Department, expressing concurrence in the Revenue Commissioner's opinion that the owners of the alienated lands deriving benefit from the irrigational works in that Collectorate should be called upon to pay their fair share towards the maintenance of those works.

RESOLUTION.—The Revenue Commissioner N. D. should, as he suggests, call upon the Collector to submit detailed proposals for carrying the measure into effect.

(Signed) F. S. CHAPMAN,
Chief Secretary to Government.

To THE REVENUE COMMISSIONER N. D.
THE PUBLIC WORKS DEPARTMENT OF THE SECRETARIAT.

No. 1610 OF 1866.

Camp Bhewndy, 11th April 1866.

Forwarded to the Collector of Kaira for early report with reference to the correspondence ending with his No. 1048 of the 7th December last.

2. A Copy of the Revenue Commissioner's No. 1077 of the 7th ultimo is annexed.

(Signed) A. ROGERS,
Revenue Commissioner N. D.

No. 164 OF 1866.

From Major C. J. PRESCOTT,
Superintendent of Revenue Survey and Assessment, Guzerat.

To A. A. BORRADAILE, Esq.,
Acting Collector of Khaira.

Superintendent's Office,
Camp Neriad, 23rd April 1866.

SIR,—I have the honour of acknowledging receipt of your letter No. 358 of the 16th current and its accompaniment.

2. I am not aware that there will be any difficulty in carrying out the orders of Government in so far as relates to the imposition of a moderate "piow" on all those alienated lands now irrigated from the Kharee river, which never were able to get water before the dams and sluices were improved at the cost of the State.

3. As all these lands have been classified there is sufficient data to show to what extent each field benefits by the Kharee supply without any further classification: but for the reasons explained further on, it would appear that all numbers paying already an extra cess on account of the river water should be exempted from the "piow," or if not that the "piow" should be very moderate indeed. The Mamlutdar is preparing a statement showing the fields which have obtained water since the recent clearing of the Kharee and increase of flood gates.

4. I am of opinion that a "piow" according to the following scale will meet the requirements of the case, if it should be ruled that the extra cess only covers the proportion of cost of construction due from alienated lands and not the cost of maintenance.

	Per acre on all numbers getting water.				
	Flowing without labour for 1st Crop, lifted for 2nd Crop.	Flowing without labour for 1st Crop, no 2nd Crop.	Lifted for 1st and 2nd Crop.	Lifted for 1st Crop, no 2nd Crop.	2 lifts for 1 Crop, no 2nd Crop.
Villages where the flow is constant during the season of irrigation.	1 8	1 0	0 12	0 8	0 4
Villages where the flow is occasional or liable to interuption.	1 0	0 12	0 8	0 4	0 2

5. This scale for "piow" would be low, if the alienated numbers getting water from the Kharee river, paid no higher quit rent under the Summary Settlement Act than they they would have done, if they had not that advantage, but it must be remembered that the value of the river water over and above rain water, was included in the classification.

For example: suppose the assessment of an alienated number to be Rs. 50 including the value of the water of the Kharee river and Rs. 30 excluding it, and suppose the fixed quit-rent on this number to be Rs. 20; then the difference in the amount of the Summary Settlement 2 anna cess is as follows:—

With Kharee water, as classified.	What it would have been had the value of Kharee water been excluded.
Assessment..Rs. 50	Assessment ....Rs. 30
Deduct—	*Deduct*—
Quit-rent..... „ 20	Quit-rent ..... „ 20
Nookshan ....Rs. 30 × 2 ÷ 16 = Rs. 3-12 Summary Settlement Cess.	Nookshan .....Rs. 10 × 2 ÷ 16 = Rs. 1=4 Summary Settlement Cess.

The same in the case of nukroo; the cess is calculated on Rs. 50 and not on Rs. 30, so that according to these examples the proprietor of the sulamee field pays already Rs. 2-8 Summary Settlement cess more than he would have done had the water of the "Kharee" river not been considered in the classification of alienated, as well as sirkaree lands. In like manner the cess of the nukroo alienee is Rs. 6-4-0 instead of Rs. 3-12-0. It cannot therefore be said that alienees contribute "absolutely nothing" to the maintenance of these works; and it is on this account I propose the moderate "piow" shown in the scale, for the perpetual extra cess which has been imposed on account of Kharee water may well be taken as an offset against the cost of the construction of the works incurred by Government. Indeed it seems doubtful whether anything beyond the Summary Settlement cess should be imposed on those numbers which were taking water at the time of the classification. As however the works have been improved since the classification, all numbers which have benefitted by those improvements should come under the piow.

6. The proposed piow if levied on all alienated lands taking water will, according to my estimate, realise considerably more than the due proportion fairly leviable from those lands on account of the maintenance of the works.

7. By the last statement it appears that the area and assessment of lands receiving a supply of water from the Kharee river was as under:—

	Acres.	Rupees.
Government	5,111 37	35,086 12 0
Alienated	3,207 7	13,578 6 0
Total	8,319 4	48,655 2 0

showing that 38 per cent. of the whole area irrigated is alienated.

8. So far as I can learn the average cost of maintaining the Kharee bunds and sluices will not exceed 1,600 Rupees per annum, but a sum at least equal to this should be provided for, to meet the

cost of reconstruction after a few years, for both bunds and gates are perishable.

A sum of Rs. 3,200 per annum may be taken therefore as a fair estimate for repairs and contingencies. To this the alienated land should contribute about Rs. 1,200 per annum, which the piow I propose will more than provide for.

9. I think it is desirable that a *separate* Register of these alienated numbers should be prepared, showing merely the culturable area and the amount of the "piow." To prevent mistakes or misapprehension the piow should not, I am of opinion, be collected with the sulamee, but separately and distinctly by one instalment on the 1st of December in each year, as the realisations under this head will be credited to Public Works and not to land Revenue.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 246AA OF 1867.

From Major C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment,

To A. A. BORRADAILE, Esq.,
Acting Collector of Khaira.

Camp Alipoor, 1*st April* 1867.

SIR,—I have the honour of forwarding herewith (with reference to former correspondence on the subject) the Registers of the water cess or piow, which is to be levied from those alienees whose lands have benefitted by the works on the Kharee river, which have been carried out at the cost of Government.

2. This "piow" amounts to Rs. 2,500, and when the Registers of Naika and the Inam village of Govindpoora shall have been completed, will amount to Rs. 3,500 per annum at least.

3. I have already brought to your notice that the Act which empowers the levy of this piow was not in force when the settlement of Jeytulpoor was completed, at which time the parties concerned were informed that nothing beyond the quit-rents then fixed would be levied for 30 years.

Act I. of 1865.

4. As the Officer who introduced the settlement in these villages, I beg most respectfully but most earnestly to be allowed to suggest that the levy of this cess may (under the circumstances) be regarded by the people as a breach of faith.

I have the honour to be,
Sir,
Your most obedient Servant,
C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment.

No. 334A OF 1866.

From Major C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

To A. A. BORRADAILE, Esq.,
Acting Collector of Kaira.

Neriad, 3rd July 1866.

SIR,—With reference to former correspondence on the subject, I have now the honour of supplying the further information promised regarding the extent to which the irrigational works on the "Kharee" river erected at the cost of Government have affected the irrigation of alienated land.

2. I find that in the 12 Kharee villages 1,672 alienated fields containing 3,431 acres and assessed nominally at Rs 24,925-4 are irrigated from the river, of this area,

(*a*)	1,537 26	acres were irrigated prior to the erection of the works, and have not benefitted by the same.
(*b*)	1,884 10	acres which before the erection of the works got water by labour only, that is, by lifting—now get it without labour.
(*c*)	9 5	acres which were not irrigable before the erection of the works are now irrigated.
	3,431 1	

3. I am of opinion that a "piow" may be imposed on the area shown above under (*b*) and (*c*) in all cases where the increased summary settlement cess on account of water value, already included in the assessment upon which that cess is calculated as explained in my former letters, has not yet been fixed, in consequence of the greater facility for irrigation having been brought about, since the completion of the classification and introduction of the revised rates.

I have the honour to be,

Sir,

Your most obdient Servant,

C. J. PRESCOTT,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 3108 of 1866.

Poona, 18*th July* 1866.

Reply of the Revenue Commissioner N. D. to No. 641 dated the 10th July 1866 from the Acting Collector of Kaira regarding the imposition of water rate on alienated lands irrigated from the Kharee river.

The principle on which the extra payment of "piow" (water rate) should be made is the levy of the difference in value according to the survey classification, of the water obtained (if any) before and after the construction of the new irrigational works. The summary settlement quit-rent has of course been, or will be, determined upon the original assessment of the lands calculated before the improvement in the water supply, and will not be affected by the new water rate, which will, as explained, be the full difference between the old and new assessment on account of water, and may be levied in the manner proposed by the Superintendent as a special Public Works contribution in one sum on the 1st December. The lands under both B. and C. will thus be liable to the charge.

A. ROGERS,
Revenue Commissioner N. D.

No. 685 of 1866.

Kaira Collector's Office, 24th July 1866.

True copy forwarded for the information of the Superintendent Guzerat Revenue Survey, Major Prescott, with request that he will be so good as to issue the necessary orders on the subject to the Mamlutdar of Mehmoodabad, in order to enable him to carry out the instructions of the Revenue Commissioner Northern Division.

A. A. BORRADAILE,
Acting Collector.

No. 778 of 1865.

Revenue Department.

To the SECRETARY to GOVERNMENT, Bombay.

Camp Neriad, 10th March 1865.

Sir,—I have the honour to submit Captain Prescott's reports as per margin on the revision of the Land Assessment of the talookas of Kupperwunj and Thasra in the Kaira collectorate.

No. 545, without date, and No. 544, dated 21st November 1864, with accompaniment in original.

Kaira Collector's letters Nos. 1333 and 1334, dated 21st December 1864, are also forwarded in original.

2. It will be noticed that in these districts, as in those of Muhoonda and Mehmoodabad settled last year, it has been necessary, to consider (in grouping villages similarly circumstanced in other respects) the difference in the agricultural skill and agricultural resources of the two classes of Koonbee and Koolee cultivators. Villages inhabited by these two classes cannot be put on a par with respect to assessment without either sacrificing the Government revenue or discouraging the less civilised and improvident tribe of Kolees from the pursuit of agriculture.

3. The rates proposed for Kupperwunj were personally discussed by me with Captain Prescott and Mr. Pedder in my tour of the season of 1863-64; and my original impression, that the rates were light enough, has been confirmed by the Superintendent's report, giving the financial results of the Settlement after its introduction. The increase in the assessment on the area actually under cultivation is only one per cent.; but when the waste portions included in cultivated survey numbers are taken into account, the net increase caused by the Settlement amounts to 38 per cent. And considering the present prices of agricultural produce and the steadily progressive prosperity of the district, as shown by the interesting statistics given by Captain Prescott, this increase cannot be deemed great. It must also be remembered that Kupperwunj has hitherto been one of the most lightly assessed districts.

4. The rates provisionally sanctioned by me have been adhered to except in the case of the village of Bhootia, where the maximum has been reduced from Rs. 1-8 to Rs. 1, and looking to the circumstances of the village, the Superintendent has exercised a wise discretion in making the reduction.

See Captain Prescott's 24th paragraph.

5. I have already issued orders about the village of Surralee referred to in Captain Prescott's 28th paragraph.

6. Captain Prescott has fixed a water bag rate on what are called "dhekooriat" or river-watered lands. I do not approve of this fluctuating and uncertain mode of assessment. It has failed whenever it

Paragraph 32.

has been tried, and there is no reason to suppose that it will succeed better in Kupperwunj than in other places. It would be better to place a light extra assessment as on the land under the wells, and this portion of the Settlement should be revised.

7. I concur with Captain Prescott in thinking that the bagayet kussur has been pitched too low in some of the villages of Kupperwunj, and the Superintendent will be instructed to raise it to the extent he proposes.

Paragraph 32.

8. The subject-matter of Captain Prescott's 34th paragraph I have referred for the report of Colonel Bell, and the necessary steps will be taken on the receipt of his reply.

Irrigation.

9. I may state that a bridge over the river Seree, the necessity of which Captain Prescott points out in paragraph 8, is about to be made. I regret, however, that there is no immediate prospect of the construction of a bridge over the Saburmutty, the most important public work required in Guzerat.

10. The Thasra talooka contains in all 80 villages of which 58 are Khalsa or Government villages and 27 Mullekee villages in which Mulleks of Thasra have a share (called "vujey") in the revenues. The Survey Settlement has not yet been introduced into the latter villages, but a report, with proposals for their settlement, has been submitted, and is at present under consideration. These villages will form the subject of a separate report to Government.

11. It will be perceived from the information given in the Superintendent's report, that Thasra has made less rapid progress than Kupperwunj, and this is attributed to the high rates of assessment which hitherto obtained in the district. Consequently the new Survey rates show a less increase than in Kupperwunj; the net increase, inclusive of the assessment on waste portions in cultivated numbers, being 20 per cent. against 38 in Kupperwunj.

12. When the rates for Thasra were proposed last year by the Superintendent, I sanctioned their introduction experimentally. I was at the time somewhat apprehensive that the assessment was

rather high on the water assessment on rice lands in some of the villages, and I requested the Superintendent to consider whether a lower scale might not be adopted. But the report now submitted shows that the rates are not too high. The Superintendent states that during the settlement there were no complaints of the rice lands being unduly rated.

13. The rates originally proposed have been adhered to in all cases except in the village of Budwasun, where, for the reasons stated in paragraph 37, the maximum dry crop rate has been raised to Rs. 3 from Rs. 2-12. This may be approved.

14. Here too, as in Kupperwunj, the bagayet rate has been found from experience to have been pitched too low in some of the villages, and I have approved of Captain Prescott's proposal in paragraph 35 to raise it by one-half. Generally, the bagayet assessment is light enough to encourage this kind of cultivation, which is very scanty in Thasra.

15. In paragraphs 41, 42, and 43, Captain Prescott refers to the subject of "Warra" or "Talia" lands. The rule quoted by the Superintendent is inapplicable to the state of things in these districts, and as the amount of revenue involved is little, and the dissatisfaction caused by the rule great, I took upon myself to sanction a deviation from it to the extent mentioned by the Superintendent. The limit of one acre now laid down is fair, and I request the sanction of Government to the adoption in Guzerat of the rule proposed by Captain Prescott.

16. The subject-matter of paragraphs 9 to 11 has has been referred for the opinion of Colonel Bell, and if he approve of the suggestions, a portion of the money recently sanctioned for famine works might at once be applied to this object.

17. I now request the sanction of Government to the rates being guaranteed in Kupperwunj and Thasra, the period of guarantee to expire with that fixed for Mehmoodabad and Muhoonda. The settlements of the other districts of Kaira will be guaranteed in the same way; so that the whole of the settlements may come under revision simultaneously.

18. The Anna Cess for Roads and Education has been levied under the new settlement.

I have the honour to be, &c.

B. H. ELLIS,
Revenue Commissioner N. D.

No. 1333 of 1864.

From E. P. ROBERTSON, Esq.,
Acting Collector of Kaira,

To the Honourable B. H. ELLIS,
Revenue Commissioner N. D.

Kaira Collector's Camp, Mehmoodabad,
21*st December* 1864.

Sir,—I have the honour to submit a Jummabundy Report, No. 545, without date, from Captain Prescott, Superintendent Revenue Survey, Guzerat, exhibiting the financial results of the Survey Settlement of the 53 Government villages in the Thasra talooka.

Thasra Revised Jummabundy Settlement.

Map and Vernacular Statements are forwarded in separate cases.

2. In paragraphs 7 and 8 the Superintendent dwells upon the importance of constructing a bridge over the Seree. This useful work has already been sanctioned and is in course of construction.

3. Paragraphs 2 to 10 describe generally the situation and nature of the district, and in paras. 9 to 11 inclusive Captain Prescott treats of the River Seree and its capabilities for irrigation. This river is admirably adapted by nature for the purpose of irrigation, and the necessary works required could be constructed speedily, with ease, and at but little expense. The importance of the measure recommended by the Superintendent can hardly be overrated, and I trust that it may meet with early and favourable consideration from

Government. The works may in many cases be undertaken as relief works during the present scarcity. They will be highly remunerative to Government, and will add largely and materially to the grain-producing capabilities of the country. The 14 Kharee villages in the Mehmoodabad talooka are a wonderful example of what may be accomplished by a small expenditure on irrigational works. While the rice crop in other localities has failed, the rice crop in the 14 Kharee villages has been most magnificent, and the ground being thoroughly moist, will in the course of the next few months be covered with rich wheat crops.

4. From paragraph 17 it will be observed that there are several good markets in the district itself, and that in addition to these the district of Thasra is favourably situated as to markets beyond the talooka. This point has of course its bearing upon the rates settled for the talooka. The district is, moveover, thickly inhabited, the population being chiefly agricultural; these people are well-to-do in the world, and possess a considerable amount of agricultural capital.

Paragraphs 18 and 19.

5. In paragraph 27 the Superintendent states that the maximum rates recommended in his letter No. 166A, dated 23rd March 1864, have with one exception been strictly adhered to. The reason given for the change in the rates in "Budrasur" is satisfactory.

6. My predecessor, Mr Hadow, in paragraph 25 of his report No. 392, dated 15th April 1864, observes: "The Collector sees nothing to object to in the grouping of the villages under the circumstances explained in paragraph 16, but he doubts whether any increase in the pitch of assessment is called for in reference to permanent considerations. He is on the contrary inclined to the opinion that a reduction in the maximum rates might have been made without needlessly sacrificing revenue." It will, however, be observed from paragraph 33 of the Superintendent's report that the real increase on the cultivated land throughout the district is only a little more than one per cent., and that the net increase, including the rates levied on the waste portion of cultivated fields, is Rs. 14,087,

or 20 per cent. This appears to me satisfactory, and I do not consider that any further reduction in the rates is called for.

7. In paragraphs 34 and 35 Captain Prescott details the system and rates fixed on garden lands "koovetur" and "dhekooriat." The rates fixed on the koovetur are satisfactory. It however appears to me that the rates on dhekooriat cultivation have been fixed far too low. The ryot is put to little or no expense when first setting up a dhekooree. I would suggest that the rate should be raised. The present rate of Rs. 1 might well be raised to the rates upon koovetur land. Unless this is done, the rate on this description of cultivation will not pay a sufficient return for the irrigational works it is proposed Government should undertake on the Seree. Should you, however, be of opinion that it is not advisable to raise the rates on this land, then I would suggest that they should not be guaranteed. This would enable Government, in the event of irrigational works being undertaken, to place a remunerative rate on lands watered from such irrigational works.

8. For the reason explained by Captain Prescott in paragraph 36 of his report, I am of opinion that the rice rates recommended by him are fair and moderate, and should be sanctioned.

9. The settlement of imposts on alienated lands has been made in accordance with rates already approved by Government. The plan adopted with regard to the cess "pergaum swadeeo" and "ani vero" appears satisfactory and such as would be approved of.

Paragraph 37.

10. It is requested that a formal order, as suggested by the Superintendent in paragraph 43, should be issued regarding the "Wara" or Palia lands in the two talookas of Kupperwunj and Thasra.

I have the honour to be, &c.

E. P. ROBERTSON,

Acting Collector.

No. 545 OF 1864.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

To E. P. ROBERTSON, Esq.,
Acting Collector of Khaira.

SIR,—I have the honour of submitting a report on the financial result of the Revenue Survey Settlement of the 53 Government villages of the Thasra Talooka of your collectorate, the rates for which were sanctioned by the Revenue Commissioner N. D. in his letter noted in the margin.

With English Map and Vernacular Statements in separate case.

No. 1252 of 27th April 1864, to Collector of Khaira.

2. I will briefly describe the topographical position of this talooka, its productions and capabilities, and give such statistical information—the result of the Survey census—as may assist you in judging of the effect the new settlement is likely to have on the district.

3. Thasra is bounded on the south by the Neriad talooka, on the west by Muhoonda and Kupperwunj, on the north by Kupperwunj and the "Balasinore" State, and on the east by the Punch Mahals, from which it is separated by the River Mhyee.

4. The Government villages are 53 in number, and contain an area of 131½ square statute miles.

There are 27 Mullekee villages (covering an area of 90 square miles) regarding the assessment and settlement of which Mr. Pedder has submitted a very full report.

5. The details of the superficial area of the 53 Government villages are as follows:—

Culturable Area.	Government.		Alienated.		Total.	
	No.	Acres.	No.	Acres.	No.	Acres.
Dry Crop.....		41,311		22,790		64,101
Rice		4,713		3,401		8,114
Garden		1,558		889		2,447
Total Assessed ...		47,582		27,080		74,662
Unassessed		....		....		9,452
Grand Total....		47,522		27,080		84,114

6. A detailed statement of the area of the Mullekee villages is contained in the report by Mr. Pedder, noted in the margin.*

7. The talooka of Thasra is bounded on its eastern side by the river Myhee, and intersected by two branches of the river Seree, the only other stream of any importance in the neighbourhood.

Rivers.

The Seree, along its whole course through this district, flows between very high banks, and is one of the most difficult and unpleasant rivers to cross in the whole country.

In the dry season the descent from the banks to its bed is like that into a pit, and in the rains the rush of water and the deep bed of mud at the bottom render it almost impassable.

8. The "Seree" has been bridged, but not at the public expense. The "Wahewatdar" of the "Swusthan Dakore" finding this river a serious impediment to the countless pilgrims who flock to that celebrated shrine at every full-moon, built a substantial stone bridge on the road to Oomrait, which the public have the advantage of, and over which the traffic of the new road is to be brought.

9. I am very respectfully of opinion that the local fund of this district should at once be applied to the building of a bridge over this—otherwise—impracticable river, somewhere in the vicinity of the villages of Ekelvelo and Russoolpoor, on the direct road from the

* *Vide* Part II.

Punch Mahals to several stations of the Bombay, Baroda, and Central India Railway. This road, which crosses the Myhee at Palee, passes through the important Mullekee village of "Hungadee Kusba and the Kusba Thasra," and there splits into several branches, by which the traffic is carried to Mehmoodabad on the west, Kupperwunj and Ahmedabad on the north, and Neriad and Anund to the south.

10. An opinion prevails that the water of this river is what is termed "Chopdee," or *saltish*, which no doubt is the case where it mixes with the water of the river "Mohur," but in this part of its course it is perfectly sweet and good, and fit for irrigational purposes, on which account a low fixed additional rate is imposed on the land lying contiguous, as pointed out further on.

11. The water of this river might be greatly utilised at very small expense by building low bunds at short intervals,* which, although not impeding the free flow of flood water, would retain sufficient all along the course of the stream to irrigate the contiguous lands by means of "dhekoories." This narrow deep ditch would in fact be converted into a series of tanks, which would be a blessing to the people and remunerative to Government in a revenue point of view. The advantage of the plan was pointed out to Lieutenant Baldwin, R.E., Assistant Executive Engineer of Khaira, who considered it quite feasible. It is probable the space between such dams as these would silt up, but the deposit would be so valuable as manure, that the people would take care to keep the bed of the river at its proper depth.

Vide annexed sketch.*

12. The south part of this district, although flat, is extremely pretty, covered with fine umbrageous trees of every kind common to Goozerat: the whole face of the country presents a very pleasing picture to the eye. The northern and north-western part of the district, however, is neither so fertile nor so well wooded as that just described, as the soil changes from a fine "gooraroo" to a poor black, called "mal," which has been fully described in my report on the neighbouring talooka of Muhoonda.

Muhoonda Report, paragraphs 5 and 8.

* Not printed.

13. The climate is very similar to that of the other districts of Khaira which have been reported on, and the fall of rain a little less than in Muhoonda. It is said to be an unhealthy district, but why it should be more than others is difficult to determine, unless it is that when the east wind sets in in November, the malaria generated in the Punch Mahal jungles is carried across by the breeze.

Climate.

14. A railway feeder from the Mhyjee *viâ* Angaria Kusba, Thasra Dakore, and Oomrait to the Anund railway station, is now under construction, and will in all probability be one of the most frequented roads in Guzerat. In the first place it will put the great Hindoo shrine of Dakore within reach of great and small, and hundreds of thousands of people from all parts of the Presidenccy will avail themselves of direct railway communication (to the Anund station) to visit this celebrated place. It will also be the line of road by which the large tobacco traffic between Neriad and Malwa will be carried to Central India.

Roads.

The jungle produce of the Punch Mahals—mowra berries, wood, skins, honey, charcoal, &c.—will go by this road to the Anund railway station, as also a good deal of opium. It will be seen from this how essential it is that there should be a bridge over the "Seree" river at Ekelvelloo for the benefit of the traffic going north.

15. All other roads in the district are the ordinary cart-tracks of the period, tolerable in the "gooraroo" and execreable in the black soil; but I trust now that a local fund is at the disposal of a committee of the inhabitants, some steps will be taken to facilitate the communication in this beautiful talooka, which has had nothing done for it "since the Aryan Hindoos displaced the aborigines of the soil."

16. The soil is for the most part "gooraroo" of the second best quality, running into the sandy description towards the "Mhyee." The best description of this fine loamy soil is to be found in some villages, but not so rich or fine in texture as is prevalent in Neriad. The

The soil.

black soil is for the most part poor "mal" (by which I mean that it is improvable land upon which nothing has yet been spent), and which I have alluded to in paragraph 8 of the Muhoonda report.

There are some good beds of rice land in several villages, but as it is almost wholly dependent on the rain for water supply, and as that is precarious, the assessment is low, as will be explained further on.

Markets.

17. There are several very good market towns in Thasra, the largest being Oomrait Kusba, which contains 13,419 inhabitants. Dakore also is very populous, and must, on account of the immense influx of strangers at every full-moon, consume a considerable quantity of grain and other necessaries of life.

Thasra Kusba is also a well-to-do town, and two or three of the Mullekee villages have markets of their own; but as Neriad is at an easy distance as well as two other railway stations (Anund and Wassud), the cultivators are not confined to the markets of their own talooka.

Population.

18. Thasra is densely populated. The 53 Government villages contain 45,293 inhabitants, and the 27 Mullekee villages 24,253, being in the former 344 and in the latter 277 to the square mile. The mean average of the whole district is 332 inhabitants to the square mile.

19. The northern part is inhabited chiefly by "Coolies," with a mixture of "Koonbies" and "Patidars," but "Oomrait" and the neighbouring villages have a large Brahmin and Banian population. The population is almost entirely agricultural, and numbers of the cultivators are very well-to-do, and possess commodious houses and much agricultural capital. They are generally well clothed, and the female population are rich in jewels and adornments and have an appearance of wealth and comfort which it is very pleasant to contemplate.

20. In the Government villages there are 4,898 ploughs, which gives about 37½ to the square mile, and as about 55,564 acres of Government and alienated land were in cultivation in the Government villages in 1863-64, it gives very nearly 11¼ acres to each plough.

21. The proportion of culturable land—Government and alienated—actually under cultivation at the time of settlement was 72½ per cent., and the increase in cultivation in 20 years in Government land amounted to 34 per cent. In the adjoining talooka of Kupperwunj the corresponding increase was 71 per cent. The heavy inequitable assessment of Thasra has undoubtedly retarded the extension of cultivation.

22. As the old Survey did not extend its operations to this talooka, it is impossible to state with anything like accuracy what the increase in the general prosperity of the district has really been, but it is probably fair to take as a sample the villages comprising the "Oomrait Tuppa," which 40 years ago belonged to Neriad, at which time the old Survey was in progress.

23. These villages, 5 in number, now belong to Thasra, and a comparison of their present with their former condition is very interesting.

In A.D. 1824 they contained 3,428 houses; they now contain 6,115—an increase in 40 years of 78 per cent.

In 1824 they contained 13,231 inhabitants, and in 1863, 16,152—an increase in 39 years of 22 per cent.

In 1824 there were 3,077 draught cattle; there are now 4,643—an increase of 51 per cent. There were 356 ploughs in 1824; there are now 756—an increase of 112½ per cent.

24. This group of villages would in all probability have shown even a higher degree of progress than is here recorded had they been moderately and equitably assessed. The old assessment in more than one was really oppressive, and the revised rates will be a great boon to the excellent cultivators, who through a long period of low prices paid—not without a murmur certainly—a very exorbitant assessment.

25. It is needless to lengthen this letter by describing in detail the various systems of Revenue management which have prevailed in this district, as they are similar to those which obtained in Mehmoodabad, and which have been fully described in the report on that talooka.

26. As all other necessary information relating to the rates was furnished in my report No. 166A of 23rd March last, I will at once proceed to details connected with the settlement.

27. The maximum rates recommended in paragraph 14 of my letter to the Collector of Khaira, No. 166A, dated 23rd March 1864, and sanctioned by the Revenue Commissioner N. D. in his Memorandum 1252, dated 27th of April 1864, have been strictly adhered to, except in the case of one village, "Budrasur," the maximum dry crop originally recommended for which was Rs. 2-12. This has been raised to Rs. 3, as I found that this village would easily bear the latter rate, which is that of the group of villages to which it naturally belongs.

28. The following table gives the total assessment at Survey rates of all descriptions of land :—

TABLE No. I.

No. of Villages.	Description of Land.		Dry-Crop Lands.		Garden Lands.				Rice Lands.				Total.	
			Acres.	Assessment.	Acres.	Dry Crop Assessment.	Assessment on Wells.	Total Assessment.	Acres.	Soil Assessment.	Assessment on Wells.	Total Assessment.	Acres.	Assessment.
1	2		3	4	5	6	7	8	9	10	11	12	13	14
53	Government Lands.	Nos. wholly or partially cultivated.	32,586·17	60,402·5	1,435·1	4,245·12	1,051·4	5,297·0	4,587·38	17,482·3	18·8	17,500·11	38,609·16	83,200·0
		Nos. entirely waste..	8,724·17	10,073·8	122·33	272·14	9·1	281·15	125·22	407·4	....	407·4	8,972·32	10,762·11
		Total of Government Lands.	41,310·34	70,475·13	1,557·34	4,518·10	1,060·5	5,578·15	4,713·20	17,889·7	18·8	17,907·15	47,582·8	93,962·11
	Alienated Lands....		22,790·19	53,640·2	888·18	2,491·15	749·2	3,241·1	3,400·35	12,984·5	38·6	13,022·11	27,079·32	69,903·14
	Total.....		64,101·13	124,115·15	2,446·12	7,010·9	1,809·7	8,820·0	8,119·15	30,873·12	56·14	30,930·10	74,662·0	163,866·9

Average rates per Acre....

Dry-crop land.....	Rs.	1	14 11
Garden land	,,	3	9 8
Rice land	,,	3	13 0
Total Average....	Rs.	2	3 1

29. The following is an abstract of the "Wussool-Bakee-Putrucks" or "Jummabundy" statements of the different villages, from which you will see the total difference between the revenue under the former and that under the Survey system :—

TABLE No. II.

No. of Villages	On account of Cultivated Government Lands.								Net increase caused by the Survey Settlement.
	According to the former system.		According to the Survey system.						
			Land actually in cultivation.		Waste included in Numbers partially cultivated.		Total.		
	Acres.	Assessment in Sumvut 1920, A. D. 1863-64, exclusive of Cesses.	Acres.	Assessment, Rupees.	Acres.	Assessment, Rupees.	Acres.	Assessment, Rupees.	
1	2	3	4	5	6	7	8	9	10
53	28,484·28	69,095 1 9	28,484·28	69,860 4 0	10,120·24	13,321 8 0	38,605·12	83,181 12 0	14,086 10 3

On account of Alienated Lands.			Total of Government and Alienated Lands.							
By former system.	By Survey system.	Difference.	By former system.						By Survey system.	Difference.
				Cesses of which were						
Sulami, Swadeeos, and Imposts of all kinds (except Cesses).	Fixed commuted Quit-Rents.	Increase caused by Survey Settlement.	Assessment and Quit-Rents, &c. Cols. 3 and 11.	Imposed as fixed Quit-Rents on Alienated Lands.	Absorbed in the Assessment of Government Land.	Struck off.	Total Cesses.	Total by former system.	Assessment and Quit-Rents Cols. 9 and 12.	Increase caused by Survey Settlement.
11	12	13	14	15	16	17	18	19	20	21
22,527 1 4	24,389 14 0	1,862 12 8	91,622 3 1	1,258 8 5	77 7 4	777 7 5	2,114 7 2	93,736 10 3	107,571·10	13,834 15 9

Miscellaneous Items of Revenue.					Gross Revenue according to Survey Jummabundy of 1863-64.	Deduct Remissions.		
Summary Settlement, Quit-Rent on Alienated Lands under Bombay Act VII. of 1863.	Local Fund Cesses.	On account of cultivation in Unassessed Lands.	On account of Sales of Wood, Grass, Fruit, &c.	Total Miscellaneous Items.		Of Increase of Assessment caused by the Survey.	Miscellaneous.	Total of Remissions.
22	23	24	25	26	27	28	29	30
5,000 11 0	7,079	97 5 4	917 13 5	13,147 13 9	1,20,119 7 9	23,605 15 1	9 1 8	23,615 0 9

Remained to be collected.	Of which collected up to the day of settlement of each Village.	"Fazul," or Surplus Collections refunded.	Net Balance outstanding on the day of the settlement of each Village.	Of which collected up to 30th July.	Net Balance outstanding on 30th July.
31	32	33	34	35	36
97,104 7 0	83,437 2 8	7,542 12 11	21,210 1 3	18,658 14 11	2,561 2 4

Total No. of holdings.....10,335
Survey Nos.....22,608
Shares.

30. The above statements it is hoped do not require much explanation; a few points call for notice.

31. There is a discrepancy of Rs. 18-4 between the assessment of cultivated Government lands in column 14 of table I. and that in column 9 of table II. This is caused by the former assessment having been entered in the "Wussool-Bakee-Putrucks" in the case of certain lands which have been given at rates lower than the Survey assessment for terms of years which have not yet expired, or during the lives of certain persons.

32. You will notice that the total assessment of cultivated Government lands in 1863-64 is here given—column 3 of table II. as Rs. 69,095, and that in the diagram accompanying my report the same assessment for 1862-63 is given as Rs. 71,749.

No. 166A of the 23rd of March last.

The apparent decrease, however, is caused only by cesses, "purgaum-swadeeos" and other similar items having been by the old system included in the assessment of Government lands. They have now been entered under their proper heads in columns 11 and 18 of table II.

33. In my letter marginally noted I estimated that the kumal of Government lands would be, owing to the reduction made in working out the assessment of fields distant from their villages, 5 or 6 per cent. less than the figures then given—Rs. 98,987. The real figures are Rs. 93,962-11, so that my estimate is correct. I estimated that the increase in the assessment of cultivated Government lands caused by the settlement would be 5 or 6 per cent. The assessment on the area actually cultivated having been raised from Rs. 69,095 to Rs. 69,860, the real incerase is only a little more than 1 per cent., but as the actual cultivated area cannot be ascertained till the "Hissawar" measurement is completed, the estimate was quite as near as could be expected. The net increase of assessment caused by the Settlement, including the assessment of waste portions of cultivated fields, is Rs. 14,087, or 20 per cent.

No. 166A, dated 23rd of March 1864, paragraphs 13 and 14.

Government Lands.

34. Garden lands in the Thasra pergunnah are of two kinds—"kooetur" or watered from wells, and "dhekooriat" or watered from the River "Seree." In the case of the former, a bagayut kussur in addition to the dry crop assessment, and calculated according to the capacity and quality of the well and the area of irrigable land, has been imposed upon the fields under the well. In the case of the latter, a light permanent water rate, calculated at a maximum of one rupee per acre, has been imposed on all lands capable of being irrigated from the river, whether now irrigated or not.

Garden Lands.

The details of these two kinds of garden land have not been shown separately in table I. on account of the labour of extracting the figures. The total figures of "dhekooriat" land, however, are as follows:—

Acres.	Soil Assessment.	Water Assessment.	Total Assessment.	Average Rate.
1,461 11	2,883 0 0	695	3,578 0 0	2 7 2

The total figures of "kooetur" land are as follows:—

Acres.	Soil Assessment.	Bagyut Kussur.	Total Assessment.	Average Rate.
985 1	3,432 9 0	1,809 7 0	5,242 0 0	5 5 2

35. The average rate it will be seen is low, and I intended it to be so, as garden cultivation being limited, and the wells mostly deep and with a scanty water supply, I considered it important to encourage this kind of cultivation by light rates. In the one or two villages, however, in which there is any extent of garden cultivation, I think now that I have pitched the "bagayut" assessment too low. In "Oomrait" for instance I have fixed the maximum "bagayut" rate at about Rs. 9 per acre; but the common rate under the former system being Rs. 9 per beegah, which is easily paid, I think revenue has been unnecessarily sacrificed by the settlement. I propose there-

fore, if you approve, to raise the bagayut kussur in these villages by one-half. This will cause an increase of revenue of about Rs. 900.

Rice Lands

36. The water assessment on rice lands has, as proposed in paragraph 18 of my letter No. 166A dated 23rd March, been calculated on a maximum generally one rupee lower than the soil rates. In paragraph 7 of his letter, marginally noted, the Revenue Commissioner N. D. expressed a fear that these rates might prove too high, especially in the villages near the Mhyee. I do not think, however, that the rates imposed are at all too high. Nearly all the rice land in the villages under report is "akasia" or watered by the rain only, without tank or well assistance, and the highest water classification on such land is 8 annas only. Thus, if the maximum dry-crop rate is Rs. 3, as it generally is in the villages to which Mr. Ellis refers, the rates on the very best "akasi" rice land will be Rs. 3 + Rs. 1 = Rs. 4, which cannot be considered an exorbitant rate. The average rate is much lower than this, and I heard no complaints during the settlement that rice lands were rated unduly high.

To Collector of Khaira, No. 1252, dated 27th April.

Alienated lands, columns 11, 13, 15, and 18 of Table II.

Revenue Commissioner to Superintendent of Survey, Nos. 613A and 707A of 1863, and to Government Nos. 1084BA and 1958A of 1864.

37. The settlement of imposts affecting alienated lands has been made on the principles approved in the letters marginally noted. The increase in amount of the Survey fixed quit-rents over the fluctuating inposts under the late system, Rs. 1863, is due principally to three causes—

1*st*.—Cesses to the amount of Rs. 1,259, affecting alienated lands, have been commuted to fixed quit-rents.

2*nd*.—The measured has been substitued for the asra beegah in calculating the amount of original fixed quit-rents (*vide* Mr. Pedder's report on the Matur cesses, No. 3 of 1863, paragraph 13).

3*rd*.—The assessment of lands entered as paying "kumaldur-sulami," or quit-rents equal to the Government assessment, has been in some cases raised.

38. An inquiry is now being made regarding these "kumaldur" lands, and if it should appear that the full Survey assessment is in any case higher than the quit-rent ought to be, a correction will be made in time for this year's jummabundy. A slight decrease in the total amount of quit-rents fixed by the Survey will be caused by this.

39. Only the following points regarding the settlement of imposts affecting alienated lands deserve a particular notice:—

1*st*.—"Khatabundy" lands. I find that the khatabundy system prevailed chiefly in 20 villages among those under report. In 14 of them the alienated land held in the khata has been at different times entered as Government, and in the other 6 has been entered as paying the full Government rates as quit-rent. I have therefore thought it unnecessary to make any further inquiry on this subject.

Revenue Commissioner to Superintendent of Survey, No. 707A of 1863, paragraph 3.

2*nd*.—"Burgaum-swadeeos." This cess is paid when people of one village cultivate alienated (or in one case either Government or alienated) lands in another. In other districts the amount involved having been very small, this cess has been struck off; but as in Thasra it usually affects alienated lands alone, and is of an appreciable amount, I have thought it right to commute it, according to its average realisations, for a fixed quit-rent, amounting to about Rs. 220 upon the alienated lands which are liable to it. The alienees knowing that in other districts it has been struck off, complain of this, but without reasons.

3*rd*.—"Anni-Veero." A cess of this name, which has not been previously reported on, prevails in several villages. It usually exactly resembles the Matur "khata-veero," and has been disposed of in the same way, but in one village it is a certain percentage levied in addition to the quit-rent or alienated lands, and has been included in the averages.

Vide No. 2 in statement accompanying Mr. Pedder's Report No. 3 of 1863.

40. The settlement on the whole may, I trust, be considered satisfactory. Great eagerness was shown to obtain possession of Gov-

ernments lands, and nearly all numbers, wholly or partially cultivated, were agreed for at the Jummabundy, as well as a great many totally waste. I anticipated therefore that the assessment of occupied Government lands in 1864-65 would amount to at least Rs. 85,000—an increase of Rs. 16,000 over the assessment according to the former system for 1863-64, and of Rs. 18,500 over the average collections for the last ten years. I fear, however, from the exceedingly unfavourable rains, that these anticipations will not be immediately realised.

41. According to the orders noted in the margin, all "warra" or "palia" lands surrounding the dwelling houses of cultivators and others were surveyed and assessed when the area exceeded a quarter of an acre. This gave great dissatisfaction, as it has been the custom to enjoy free of assessment the plots of land which have gone with certain houses from time immemorial.

Revenue Circular Orders, No. XXXVII. page 371.

42. I therefore addressed the Revenue Commissioner on the subject demi-officially, who directed me to allow "warras" to the extent of one acre free of assessment in *villages*, not in towns.

43. It is necessary to get a formal order on the subject, and as doubts are apt to arise if it is not clearly understood whether in cases where plots of "warra" land in excess of an acre are occupied the entire area of the warra will be assessed, or only the balance remaining after deducting one acre to be held free, I would very respectfully suggest the following rule for the talookas of "Thasra and Kupperwunj." When warra or palia land surrounding or lying contiguous to a dwelling-house does not exceed one acre in area, it shall be enjoyed by the *occupier* of such house free of assessment, but when the area of warra lands so situated is in excess of one acre, then one acre only of such warra shall be enjoyed free of assessment, the balance being assessed in full.

44. Mr. Pedder's report on the proposed settlement of the Mullekee villages having already been submitted, it only remains for me to notice the professional operations connected with the measurement and classification of the district.

Professional operations connected with the measurement and classification.

45. The measurement was conducted under the supervision of Messrs. Hall and Guerin respectively in the seasons of 1859-60 to 1861-62.

Measurement.

46. The classification was superintended by Mr. Harrington Bulkley in the seasons of 1861-62 and 1862-63.

Classification.

47. The average difference between Measurement and Test was $\frac{21}{40}$ of an acre per cent., and the average difference between Classifica- and Test was for soil 5·64 pies and for water 3·98 pies.

48. The following is a detailed statement showing the area measured and classed, the proportion submitted to Test, and the percentage of error of either operations both in the Government and Mullekee villages :—

Villages Surveyed.			Nature of operation.	Total No. of Villages Tested.	Nature, By European Officers.					
					Survey Numbers.			Average Error.		
									Per Field.	
Number of Villages.	Fields.	Total area of Survey Numbers.			Soil.	Water.	Acres.	Per cent. in decimals.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11
89	44,574	135,325	Measurement ..	77	2,860	..	7,183	0·54	..	..
			Classification ..	72	4,098	1,614	8,354	..	Pies. 5·70	Pies. 3·93

Detail of Measurement Test.

Number of Fields subjected to Test.	Number of Fields in which the difference between Original Test Measurement did not exceed											Number of Fields subjected to Test.	
	1 per-cent.	2 per-cent.	3 per-cent.	4 per-cent.	5 per-cent.	6 per-cent.	7 per-cent.	8 per-cent.	9 per-cent.	10 per-cent.	Above 10 per-cent.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11	12	1	
2,860	1,710	705	203	104	56	22	10	13	12	4	21	4,184	1,654

EXTENT, AND RESULT OF TEST.

By Natives.						Total Test.					
Survey Numbers.		Acres.	Average Error.			Survey. Numbers.		Acres.	Average Error.		
			Per cent. in decimals of an acre.	Per Field.					Per cent. in decimals of an acre.	Per Field.	
Soil.	Water.			Soil.	Water.	Soil.	Water.			Soil.	Water.
12	13	14	15	16	17	18	19	20	21	22	23
..	..	..	..	..	..	2,860	..	7,183	0·54	..	..
				Pies.	Pies.					Pies.	Pies.
86	40	128	..	2·86	6·40	4,184	1,654	8,482	..	5·64	3·98

DETAIL OF CLASSIFICATION TEST.

No. of Fields in which the difference between Original and Test Classification was—

Nothing.		0 0 1 to 0 0 6		0 0 7 to 0 1 0		0 1 1 to 0 1 6		0 1 7 to 0 2 0		0 2 1 to 0 2 6		0 2 7 to 0 3 0		Over. 0 3 0	
Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
2		3		4		5		6		7		8		9	
2,761	979	191	43	420	515	253	99	523	6	8	..	9	5	19	7

49. The settlement of Thasra was not completed till the 9th of July.

The measurers of subordinate shares of Survey numbers having been employed first in the Kupperwunj Talooka could not commence many of the Thasra villages till late in the season, which of course delayed the preparation of the papers. Another reason, over which we had no control, somewhat retarded the work: from the end of March till the middle of June cholera raged in this district, and it was with difficulty the Ryots could be persuaded to come up to our camp, fearing they might be seized with the disease and die away from their homes.

Very providentially only one cultivator died of cholera at the Jummabundy, and all the people seized, who took our medicine, recovered, so that no panic arose, which was fortunate. It might have been otherwise, in which case the settlement would not have been completed.

All our Karcoons behaved with great courage and presence of mind, and although living in the midst of the disease, never neglected their work or forsook their posts, for which they deserve commendation.

50. I must not conclude without making very favourable mention of the services of the Mamledar Lulloobhai Nundlall, who exerted himself to the utmost, both in expediting the "Hissawar maupnee" and in preparing the papers. This the Mamledar did under great difficulties, as many of the Measurers, and not a few of the Tullatees, fled from the cholera, leaving him in the lurch at the most critical time.

I have the honour to be, &c.

C. J. PRESCOTT, Captain,
Supt. Guzerat Revenue Survey and Assessment.

No. 1334.

From E. P. ROBERTSON, Esq.,
Acting Collector of Kaira,

To the Honourable B. H. ELLIS,
Revenue Commissioner N. D.

Kaira Collector's Office, 20th December 1864.

SIR,—I have the honour to submit a report, No. 544, dated 21st November, from Captain Prescott, Superintendent Revenue Survey, exhibiting the Financial results of the first Jummabundy settlement of Kupperwunj Talooka under the revised rates.

Kupperwunj Revised Jummabundy Settlement.

NOTE.—Map and Vernacular Statements are forwarded in separate cases.

2. A report (No. 7, dated 24th November) from Mr. Harrington Bulkley on the general nature of the district and its classification is also submitted.

3. Mr. Hadow in his report No. 392, dated 15th April 1864, expressed his views that the rates imposed were too high, and observed that allowance should be made in cases where the population were Koonbees or Koolies.

4. In your letter No. 1252, dated 27th April last, you expressed your opinion that you did not consider there was any reason to apprehend that the rates would be found too heavy, and that the Superintendent Revenue Survey had taken great care to consider how far the prosperity and capabilities of each village are affected by the general character of the Koolee cultivators hitherto paying a lower rate.

5. It will be seen from the report now forwarded that there was no reason for apprehension. Captain Prescott in paragraph 31 observes: "The assessment on the area *actually under cultivation* has been raised from Rs. 72,844 to Rs. 73,700, which shows an increase of 1 per-cent. only, but the net increase caused by the settlement, including the waste portions of cultivated Revenue Survey numbers amounts to Rs. 27,509, or 38 per-cent."

6. From paragraph 32 it will be observed that the Superintendent has fixed a bâg rate in the few cases where a "koss" is used for "dhekooriat" irrigation. This appears to me objectionable. It would have been better even in these few cases to have laid a light extra assessment on the land, or to have levied nothing whatever, and have thus done with the question once and for ever. This I trust may be even now done.

7. The assessment on rice lands, as explained in paragrah 36, is light and equitable, and appears to meet the views expressed in paragraphs 7 and 8 of your letter No. 1252, dated 27th April last.

8. The increase in the bagayut kussur, as explained in paragraph 38, is moderate enough, and should, I think, be adopted.

Roads.

9. In paragraph 8 Captain Prescott refers to the great necessity for connecting Kupperwunj with the Railway by a road, and for a bridge over the River Seree. Both these objects are in due progress. The allotment of Rs. 30,000 having been made to commence the work of a bridge over the Seree during the current year, survey plan and estimate of a road from the Mehmoodabad Station to Kupperwunj have also been prepared and submitted for approval.

Irrigation.

10. The question of irrigation mooted in the Superintendent's 34th paragraph is one of great importance, and I would suggest that the attention of the Executive Engineer should be called to this, and that he should be required to report upon the capabilities of the stream near Bhattera for irrigation.

Pollution of the water of the River Mohur.

11. Mr. Bulkley in his report dwells considerably upon the extent to which the dyeing trade at Kupperwunj destroys and pollutes the water of the River Mohur. I am not inclined to place much importance upon this. The water in the immediate vicinity of Kupperwunj may be rendered unfit for drinking, but the ingredients used are not so deleterious as to have any possible effect upon cultivation.

I have the honour to be, &c.

E. P. ROBERTSON,

Acting Collector.

No. 544 of 1864.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To E. P. ROBERTSON, Esq.,
Acting Collector of Kaira.

Office of the Superintendent Guzerat Revenue Survey, Surat, 21st November 1864.

Sir,—In March last I had the honour of submitting for the sanction of the Revenue Commissioner N.D. the rates of assessment (revised according to the principles of the Survey) I considered suitable for the Kupperwunj Talooka of your Collectorate, which, having been approved by the Honourable Mr. Ellis, were introduced last hot weather, and I now do myself the honour of laying before you the financial results of the Settlement.

With English Map and Vernacular Statements in separate case.

Superintendent Revenue Survey to Collector of Kaira, No. 166A of 23rd March 1864.

Revenue Commissioner N.D. to Collector of Kaira, No. 1252 of 27th April 1864.

2. My late Assistant, Mr. Harrington Bulkley, who superintended the classification of this district, and is intimately acquainted with every part of it, favoured me with a very full and comprehensive report, which I have the honour of appending, and to which I need add very little.

3. The Kupperwunj Talooka is contained within an irregular oblong figure about 22 miles long from north to south, and 28 broad from east to west.

It is bounded on the north by the Atursoomba Tuppa of His Highness the Gaekwar and portions of Myheekaunta Territory, on the east by the Balasinore Estate, on the south by Muhoonda, and on the west by the Duskroee Talooka of the Ahmedabad Collectorate. It contains in all 76 villages, 68 of which are khalsa, 6 alienated, and 2 "oodhur jummabundy."

4. The details of the superficial area of the Government villages are as follows :—

Culturable Lands.	Government.		Alienated.		Total.	
	Nos.	Acres.	Nos.	Acres.	Nos.	Acres.
Dry Crop		73,665		33,211		1,06,876
Rice		4,122		2,188		6,310
Garden		1,472		1,411		2,883
Total Assessed Land....		79,259		36,810		1,16,069
Unculturable, including Roads, Tanks, Village sites, &c.....		....		....		21,399
Grand Total Assessed and Unassessed		79,259		36,810		1,37,468

The gross area of the Government villages is, as nearly as possible, 214 square miles.

Rivers.

5. The "Mohur" river runs through this talooka from north to south, dividing it very nearly equally in the centre. The "Watruck" river passes through a few western villages; but there are no other streams of any importance, and with the exception of a few small tributaries to the "Mohur," which here and there intersect the country, Kupperwunj is almost without "Nullas" of any kind.

The water of the "Mohur," like several other minor rivers of Guzerat, is what the natives call "Chopdee," and although used for domestic purposes, is not considered wholesome to drink or fit for irrigational purposes, although it is used occasionally to water wheat.

Appearance of the country.

6. Every part of this talooka presents a park-like appearance, most agreeable to look upon, and around Kupperwunj itself, where there are a few low hills falling off into gentle undulations, it is truly beautiful. Far as the eye can reach in every direction noble mango, leem, tamarind, raen, mowra, and banyan trees are everywhere dispersed over the landscape, the varied hues of which make a most delightful and pleasing picture, and show the strength and richness of the productive soil in which they flourish.

7. The climate is almost precisely like that of the neighouring talooka of Duskroee; but Kupperwunj is decidedly much the cooler in the hot months. The fall of rain averages about 25 inches, and trees are so fairly distributed over the whole district that the fall is in all probability pretty uniform.

Climate.

8. The new road from Central India *viâ* Tintoee, after crossing the river "Mohur," near the town of Kupperwunj, runs through the district, which it leaves at "Kutlall," and enters "Muhoonda." This road will place Kupperwunj in direct communication with Bombay and all the principal towns of Guzerat, *viâ* the Neriad Railway Station, and I have pointed out in a former report that a bridge over the "Seree" river is absolutely necessary to keep up an uninterrupted communication. There is no work more urgently required in the whole of Guzerat than this bridge, excepting only the bridge over the "Saburmutty" at Ahmedabad.

Roads.

Muhoonda Report.

9. All the other roads in the district are mere tracks, and some of them as bad as roads can be, running as they do through a deep sandy soil, trying to man and beast, and destructive to wheeled vehicles of any kind.

10. The town of Kupperwunj is famous for its trade, and contains a population of enterprizing bankers and general dealers second only to those of Neriad in wealth and respectability. A large number of the "Borah" community reside in this town, and add much to its importance. The "Borahs" are the most enlightened and persevering people I have met with in the Kaira Collectorate, and will do a great deal for this part of the country as soon as there is open communication with all parts of the Presidency. Their houses are most substantial and excellent, and models of cleanliness and order. The "Borahs" are largely engaged in the soap and glass trade, for which their town is famous, the manufacture of these articles being greatly facilitated by the proximity of an alkaline matter, which is deposited

The town of Kupperwunj.

in vast quantities in many parts of this pergunnah, making the ground unfit for cultivation, or seriously deteriorating the crops when it appears in cultivated soil. A glass house in this town, the property of a coparcenary of Hindoos, manufactures vast quantities of bangles and other articles. The process is well explained in Mr. Bulkley's report.

11. The town of Kupperwunj contains a population of 14,202 inhabitants, which has increased 14 per cent. in ten years. A large proportion belong to the trading classes. The town is now so densely crowded that means are about to be taken to relieve the plethora, by setting apart a large plot of ground on the south side of the town as a building site, which will be disposed of on very reasonable terms to all requiring house room. The trade of Kupperwunj is, I am informed, increasing largely daily. Kafilas take this road *en route* to Ahmedabad from Ceneral India, and during the entire fair season immense caravans halt here regularly. Large quantities of tobacco grown in Neriad, Pitlad, Borsud, come to the merchants here for transmission to "Malwa," and "Marwad," and it would appear that piece goods, hardware, country-manufactured cotton sarries, silk sarries, and turbans, soap, glass bangles, and many articles of domestic utility are very largely exported from this flourishing town to the Gaekwar's territories, the Myheecaunta, the Punch-Mahals, the Balasinore Country, and Central India. In 1861-62 the value of the imports and exports of this district was—

Government Resolution No. 3970 of the 13th of October 1864, received with the Revenue Commissioner N. D.'s endorsement No. 3271 of the 18th idem.

Imports.....	Rs.	3,02,850
Exports.....	„	2,54,200

12. The soil is like that of Duskroee in Ahmedabad and the adjoining Talooka of Muhoonda—a sandy "Goraroo," requiring constant manure, but always giving an adequate return for labour expended on it. In some of the Kupperwunj villages the texture of this soil is particularly fine and rich in mould, in others sand predominates and makes it less retentive of moisture, and consequently less fertile, but on the

Soil.

whole it is an improvable district and will flourish under the Survey settlement, as it is bounded on three sides by foreign territory, the inhabitants of which will gladly take up all the waste land they can get in neghbouring British villages.

Māl.

13. Like Muhoonda, Kupperwunj contains a fair proportion of the soil called Māl, which is described fully in the Muhoonda report, to which it is unnecessary for me to add anything here. The whole of this land has been lowly classed and moderately assessed, and will, it is to be hoped, soon be under the plough.

Rice.
Muhoonda Report.

14. The rice soil of this talooka is similar in all respects to that found in the neighbouring talooka Muhoonda, which has beeen described in the report, and is simply converted "Gorarоo" or "Māl" soil.

Products.

15. The products of the Kupperwunj Talooka are almost precisely similar to those of the district of Purantej in Ahmedabad, which are fully described in the report on the settlement of that talooka, to which may be added the shrub bearing a fruit-flower known by the name of "Rozell," bearing an acid fruit suitable for preserving, and containing a seed which produces oil.

Markets.

16. Besides the town of Kupperwunj itself there are in this talooka several good bazars, the best being at the villages of "Antrolee," "Bhatéra," "Kutlall," "Untesur," and "Koshum." In a short time this district will be connected with the Railway by a first class road, which will put it in communication with all the markets and ports of Guzerat.

Population.
No. 166A of 23rd March 1864.

17. Although the population of this district has been given in my former report, some further statistics on such an interesting subject may prove useful. The entire population numbers

61,780 souls, or about 290 to the square mile. Of these the number of male heads of families is 18,638, of whom are—

Kolies	6,869
Wanias	1,468
Koonbees.....	1,394
Mussulmans	1,199
All others Castes	7,708
Total .	18,638

From this it will be observed that the Kolies form rather more than a third of the whole population. Of the 18,638 heads of houses 11,319 belong to the agricultural classes, 3,866 are traders and artificers, and the remainder belong to various denominations of wild wandering and unsettled classes and those who get a living by unskilled labour. The figures of the census bring to notice one interesting fact connected with this district—the large preponderance of females over males. It is generally admitted that whenever a true census can be taken, the females will be found to preponderate in a proportion of a little over one per cent. In India, however, this is seldom the case, and as far as my inquiries have extended, the invariable opinion seems to be that the number of males is at least one-tenth greater than that of the females. Now in the district under report there are 20,031 adult females against 18,638 adult males, or 7 per cent. more women then men.

18. As the population of this district has increased 16 per cent. in ten years, and increased proportionally in prosperity, it is probable that the Kolies (who practice polygamy) have married wives from neighbouring districts.

19. There are 14,478 cattle used for agricultural purposes and 29,031 cows and other cattle used for other than agricultural purposes, which gives about 208 horned cattled to the square mile, and on an average nearly 4 to each agricultural family.

The number of carts are 2,191, or a little over 10 to the square mile, or 1 cart to about every five families.

The ploughs number 7,050, which shows about 33 to the square mile, and on the average not nearly one plough to each agricultural family, proving beyond a doubt that members of the agricultural Kolies are very poor people indeed, and must club together before they can cultivate at all. As the year previous to the settlement 42,623 acres of Government and 25,703 acres of alienated land were in cultivation in Kupperwunj, the capabilities of each agricultural family seems to be on the average about 6 acres of land and of each plough about $9\frac{1}{4}$ acres.

As shown above, 14,478 horned cattled are used exclusively for agricultural purposes, which gives a little over 2 per each plough and nearly 7 per each cart.

20. Notwithstanding that many of the cultivating classes are undoubtedly poor and thriftless, I have shown that the increase in cultivation in Kupperwunj has been very great indeed, amounting to no less than 71 per cent. in 20 years.

21. Unless the corresponding increase in neighbouring districts is put in juxta-position, it is almost impossible to judge how very rapid the progress of Kupperwunj has been.

In Duskoree in 32 years the increase of cultivation was			4·30 per cent.
Matur in 23 years	,,	,,	14·70 ,,
Muhoonda in 20 years	,,	,,	17·31 ,,
Thasra in 20 years	,,	,,	34·0 ,,
Kupperwunj in 20 years	,,	,,	71·0 ,,

22. The cause of this great increase is attributable to the low rates of assessment which have prevailed in this district as compared with others; as for example in the neighbouring district of Thasra where the average rate was Rs. 3-0-9 against Rs. 1-13-1 in Kupperwunj.

23. The increased prosperity of Kupperwunj, and facilities it now has for taking all its surplus produce to the Railway, fully justify the very slight rise in the pitch of the assessment caused by the Survey revision.

24. The maximum rates sanctioned by the Revenue Commissioner N. D. have been strictly adhered to, except in the case of "Bhootia," a very poor village, having no resident population, possessing no advantages, and which hitherto has paid an average rate of about 8 annas only.

The maximum of this village was reduced, after due consideration, from Rs. 1-8 to Rs. 1, no reduction being made for distance, which brings down the average from 12·3 annas to 8·2 annas an acre.

The following Statement (marked 1) gives the total assessment at Survey rates of all descriptions of land: —

STATEMENT No. I.

No. of Villages.	Description of Land.		Dry-Crop Lands.		Garden Lands.				Rice Lands.				Total.	
			Acres.	Assessment.	Acres.	Dry-Crop Assessment.	Assessment on Wells.	Total Assessment.	Acres.	Soil Assessment.	Assessment on Wells.	Total Assessment.	Acres.	Assessment.
1	2		3	4	5	6	7	8	94	10	11	12	13	14
68	Government Lands.	Numbers wholly or partially cultivated ..	61,882·23	84,955 7	1,230·18	2,462 9	1,542 4	4,004 13	4,105·21	11,247 0	145 15	11,392 15	67,218·22	1,00,353 3
		Numbers entirely waste	14,936·14	15,874 1	6·26	10 2	13 4	23 6	89·38	229 8	2 0	231 8	15,032·38	16,128 15
		Total of Government Lands..	76,818·37	1,00.829 8	1,237· 4	2,472 11	1,555 8	4,028 3	4,195·19	11,476 8	147 15	11,624 7	82,251·20	1,16,482 2
	Alienated Lands		29,058·18	48,495 12	1,272·31	2,564 7	1,515 8	4,079 15	1,979·24	5,751 6	66 9	5,817 15	32,310·33	58,393 10
	Total		1,95,877·15	1,49,325 4	2,509·35	5,037 2	3,071 0	8,108 2	6,175· 3	17,227 14	214 8	17,442 6	1,14,562·13	1,74,875 12

The following Statement (marked 2) is an abstract of the "Wussool total difference between the revenue of the district under

STATEMENT

No. of Villages.	On Account of Cultivated					
	According to the former system.		According to the			
			Land actually in Cultivation.		Waste included in Numbers partially cultivated.	
	Acres.	Assessment in Sumvut 1920, A.D. 1863-64, exclusive of Cesses.	Acres.	Assessment.	Acres.	Assessment.
1	2	3	4	5	6	7
68	46,002 2	72,844 1 9	46,002 2	73,700 3 0	21,216 20	26,653 0 0

Assessment and quit-rents, Cols. 3 and 11.	Total of Government and By former system. Cess of which were				Total by former system.
	Imposed as fixed Quit-Rents on Alienated Lands.	Absorbed in the Assessment of Government Lands.	Struck off.	Total Cesses.	
14	15	16	17	18	19
1,01,927 15 3 181 8 11	106 0 10 588 11 1	41 2 5	21 4 8	168 7 11 588 11 1	1,02,096 7 2 770 4 0
1,02,109 8 2	694 11 11			757 3 0	1,02,866 11 2

Gross Revenue according to Survey Jummabundy, in 1863-64.	Deduct Remission.			Remained to be collected.
	Of increase of Assessment caused by the Survey.	Miscellaneous.	Total Remissions.	
27	28	29	30	31
1,44,342 5 10 887 1 6	36,215 1 2	....	36,215 1 2	1,08,127 4 8 887 1 6
1,45,229 7 4				1,09,014 6 2

Bakee Putrucks" of the different villages, from which you will see the the former and that according to the Survey system :—

No. II.

Government Lands.			On Account of Alienated Lands.		
Survey system.			By former system.	By Survey system.	Difference.
Total.		Net Increase caused by the Survey Settlement.			
Acres.	Assessment.		Sulami, Swadeeos, and Imposts of all kinds (Cesses excepted.)	Fixed commuted quit-rents.	Decrease caused by Survey Settlement.
8	9	10	11	12	13
67,218 22	1,00,353 0 3	27,509 1 3	29,083 13 6 181 8 11	27,378 3 0 770 4 0	1,705 10 6
			29,265 6 5	28,148 7 0	

Alienated Lands.		Miscellaneous Items of Revenue.				
By Survey system.	Difference.	Summary Settlement Quit-Rent on Alienated Land under Bombay Act VII. of 1863.	Local Fund Cess.	On account of cultivation in Unassessed Lands.	On account of sales of Wood, Grass, Fruit, &c.	Total Miscellaneous Items.
Assessment and Quit-Rents, Cols. 9 and 12.	Increase caused by Survey Settlement.					
20	21	22	23	24	25	26
1,27,731 6 0 770 4 0	25,634 14 10	3,213 13 0	8,297 13 0 54 9 0	769 5 9	4,330 0 1 62 4 6	16,610 15 10 116 13 6
1,28,501 10 0			8,352 6 0		4,392 4 7	16,727 13 4

Of which collected up to day of the Settlement.	"Fazul," or Surplus Collections refunded.	Net Balance outstanding on the day of Settlement.	Of which collected up to 30th July.	Net Balance outstanding.
32	33	34	35	36
69,449 9 4 588 3 2	4,492 0 4	43,169 11 8 298 14 4	38,692 12 10 254 2 5	4,476 14 10 44 11 11
70,037 12 6		43,468 10 0	38,946 15 3	4,521 10 9

25. Some explanation regarding a few items entered in these statements is necessary.

26. There is a discrepancy between the total assessment of cultivated Government lands in 1863-64, as shown incolumn 3 of statement No. II. and that given for 1862-63 in the diagram accompanying the preliminary report on the assessment of this district. In the former it is entered as Rupees 72,844, while in the latter it is Rupees 75,342. In the present statement, cesses, swadeeos, and other imposts of the kind are deducted and shown under a separate heading (columns 11 and 18). In the report alluded to these items are included in the amount of assessment on Government land according to the old system.

No. 166A of 23rd March 1864.

27. It will be observed that the amount of quit-rents on alienated land is reduced by the Survey Rupees 1,705-10-6 (column 13). The principal reduction is upon "kumal-dur" lands, the whole of which have been reduced by the Survey. It is remarkable that the "sulamee" rates on alienated land were often much heavier under the old system than the Government begotee on similar land.

28. The items entered in black figures in columns 11, 12, 14, 15, 18, 19, and 20, &c. of statement No. II. refer to the village of Surralee, in which the settlement was introduced only as far as the small quantity of Government land is concerned, the "Thakore" and people being informed "that the settlement of alienated lands must be postponed till the orders of Government are received, and that Sunnuds would consequently not be issued till next year." The Mamlutdar was directed to levy the quit-rents and cesses this year according to the late system, on which acccount the items are entered in black figures, as explained above. Orders regarding this village in reply to the report named above in the margin are respectfully requested.

Superintendent's Endorsement to the Collector of Kaira, No. 289 of 26th May 1864, on Mr. Pedder's Report.

29. In my letter No. 166A of the 23rd of March last, I stated that the actual figures would in all probability fall short of the estimate by about

Government Lands.

6 per cent. on account of the reduction for distance made in working out the assessment of fields. The actual assessment is Rs. 1,16,482-0-2 against Rs. 1,24,028 (the estimated figures), so that the estimate was as nearly as possible correct.

30. As it is impossible to discover how much of the (peta-pudtur) culturable waste within the limits of Survey Numbers may be cultivated in the year of settlement till after the measurement of the cultivated and culturable waste shares shall have been completed, the estimate we make of actual cultivation is based on the area recorded as such in the registers, which of course includes a great deal of "peta-pudtur," which may or may not be cultivated in the year of settlement, and this is more especially the case in a talooka like Kupperwunj, where the cultivation was under the old system very desultory.

31. The assessment on the area actually under cultivation has been raised from Rs. 72,844 to Rs. 73,700, which shows an increase of 1 per cent. only; but the net increase caused by the Settlement, including the waste portions of cultivated Revenue Survey Numbers, amounts to Rs. 27,509, or 38 per cent.

Garden Lands.

32. There is only one description of garden land in Kupperwunj, viz. "kooetur" or well-watered, the "dhekooriat," or river-watered, being so very trifling as not to warrant our imposing a separate water rate. A bâg rate has been fixed in the few cases where a "koss" is used. When the jummabundy was in progress, it became apparent to me that the "bagayut kussur" had been pitched too low in the villages of "Antrolee," "Torna," "Kutlall," and the "Kusba" itself, and I beg permission to be allowed to raise the rate to one-half as much again as it is at present.

33. It is at all times a difficult and delicate matter to assess wells which partake very much of the nature of private property, more particularly in a talooka like Kupperwunj, where it is most desirable that the extension of this kind of cultivation should be encouraged as much as possible.

Irrigation.

34. I take this opportunity of noticing that the talooka under report is on the whole very badly off for water, and think that the attention of the Executive Engineer at Kaira might well be drawn to the subject, with a view to the erection of "bundharas" at favourable places in the very few small streams which cross the talooka from east to west. There is a small stream at the village of "Bhattera," six miles south of Kupperwunj, which might be bunded at little expense, and from which a moderate area of rice might be irrigated. This would be a remunerative as well as a useful work.

Alienated Lands.
Revenue Commissioner N.D. to Superintendent Revenue Survey, Nos. 612A and 707A of 1863, and to Government Nos. 1084A and 1952A of 1864.

35. With the exception of the small decrease in the amount of quit-rents noticed in the 27th paragraph of this letter, consequent on the commutation of fluctuating "sulamees" and "swadeeos" into fixed payments, the settlement of imposts affecting alienated land do not differ *mutatis mutandis* from those made in the late Matur pergunnah, which received the approval of the Revenue Commissioner N. D. and Government in the correspondence noted marginally.

Assessment of Rice Lands.

36. The water rate on rice land has been calculated as a general rule one rupee lower than the maximum dry-crop rate of the village; that is to say the highest maximum water rate imposed is Rs. 2-8 and the lowest 12 annas. As the rice grown in Kupperwunj is almost entirely watered by rain only, the classification (of water) is low. The average rate of soil and water combined is Rs 2-13-2, which is very moderate.

The average rates of the Talooka.

37. The average rates are, with the exception of the "Bagayut," very satisfactory. That

On Dry-Crop being	Rs.	1	4	1
Bagayut.....	„	3	3	8
Rice	„	2	13	2
And on all descriptions of land ..	„	1	8	5

38. The present average rate of the "bagayut kussur" (which I have recommended to be increased by one-half) is about Rs. 1-3-7 per acre, so that the new average bagayut rate after pulling up the "kussur" will be (soil and well combined) Rs. 3-13-5, which is moderate enough.

39. On the other side is a table showing the result of the Test of both Measurement and Classification in this talooka :—

Villages Surveyed.			Nature of Operation.	Total Number of Villages Tested.	Nature, Extent, By European Officers.					
					Survey Numbers.			Average Error.		
									Per Field.	
No. of Villages.	Fields.	Total Area of Survey Numbers.			Soil.	Water.	Acres.	Per cent. in decimals.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11
68	24,835	1,31,712	Measurement...	68	2,371	..	10,254	0·39	.. Pies.	.. Pies.
			Classification..	67	2,789	512	11,467	..	8·84	7·05

Detail of Measurement Test.												Number of Fields subjected to Test.	
	Number of Fields in which the Difference between Original and Test Measurement did not exceed—												
Number of Fields subjected to Test.	1 per-cent.	2 per-cent.	3 per-cent.	4 per-cent.	5 per-cent	6 per-cent.	7 per-cent.	8 per-cent.	9 per-cent.	10 per-cent.	Above 10 per-cent.	Soil.	Water.
1	2	3	4	5	6	7	8	9	10	11	12	1	
2,417	1,510	798	59	25	8	7	3	1	..	1	5	2,789	512

AND RESULT OF TEST.

By Natives.						Total Test.					
Survey Numbers.		Acres.	Average Error.			Survey Numbers.		Acres.	Average Error.		
Soil.	Water.		Per cent. in decimals of an acre.	Per Field.		Soil.	Water.		Per cent. in decimals of an acre.	Per Field.	
				Soil.	Water.					Soil.	Water.
12	13	14	15	16	17	18	19	20	21	22	23
46	..	147	0·43	..	..	2,417	..	10,401	0·39	..	..
..	..	..	..	..	..	2,789	512	11,467	..	Pies. 8·84	Pies. 7·05

DETAIL OF CLASSIFICATION TEST.

No. of Fields in which the difference between Original and Test Classification was—

Nothing.		0 0 1 to 0 0 6		0 0 7 to 0 1 0		0 1 1 to 0 1 6		0 1 7 to 0 2 0		0 2 1 to 0 2 6		0 2 7 to 0 3 0		Over 0 3 0	
Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.	Soil.	Water.
2		3		4		5		6		7		8		9	
1,157	174	374	71	539	180	197	56	413	17	27	2	41	5	41	7

40. The Measurement was carried on in the years 1859-60 and 1861-62 by Messrs. Jordan and DeSouza, and the Classification by Mr. Harrington Bulkley, in the season 1861-62.

41. The average difference between Measurement and Test was found to be $\frac{16}{40}$ of an acre, and between Classification and Test 8·84 pies on soil and 7·05 pies on water.

42. The Classification was particularly well done, and reflects great credit on Mr. Harrington Bulkley, who so actively supervised the field work that it was impossible for the Classers to lose their standard, and thus pull up the value of inferior soils to a too close approximation to the superior.

43. I must apologise for the delay in transmitting both this Report and that of Thasra, but a press of work both in my own office and Mr. Pedder's prevented my having an opportunity of examining the figures after they had been submitted by the respective Mamledars, till very lately, after which the Kupperwunj papers had to be returned for correction.

I have the honour to be, &c.

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 7 OF 1863.

From HARRINGTON BULKLEY, Esq.,
Assistant Superintendent Revenue Survey,

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey, Guzerat.

Camp Gyaspoor, Ahmedabad Districts,
24th November 1863.

SIR,—In accordance with instructions contained in your circular letter No. 461 of 1860, I do myself the honour to submit a report on

the Kupperwunj pergunnah, the classification of which was performed by the "C" Duftur under my superintendence during the latter part of the season of 1860-61 and the greater portion of season 1861-62.

2. The delay in furnishing you with this report is attributable entirely to the non-completion, from unavoidable causes, of the papers of four villages, between which and certain villages belonging to His Highness the Guicowar boundary disputes remain still to be adjusted. It was my earnest wish to have brought these to a conclusion last field season. Unfortunately, however, sickness prevented my doing so, and I regret to state that I have not yet received the papers of these villages, which are being prepared in the Revenue Survey office at Surat. As it is your intention to introduce our Settlement in Kupperwunj next year, I have determined to supply you with the information I have collected; further delay would only tend to neutralise any utility this report may be deemed to possess. Though the statistical information regarding the villages of which the papers are incomplete may in some respects be deficient, still the general information supplied will, I hope, be deemed of service.

3. The Kupperwunj pergunnah is the most northerly district of the Kaira Collectorate. It extends some 22 miles from north to south, *i. e.* from the detached village of Abach to the village of Kutlal, and about 28 miles from east to west, or from Bhooteea to Mirzapoor. The area of the Government villages, 68 in number, is as nearly as possible 214 square miles. His Highness the Guicowar's territory and the Mhye Kanta country form the northern boundary. On the south there is the Muhoonda purgunnah, belonging also to the Kaira Collectorate, while on the east and west respectively are the Balasinore district and the Duskroee pergunnah, the latter belonging to Ahmedabad. Within the limits of the pergunnah there are 68 Government villages, 2 Oodhur Jummabundy, 6 Alienated, and 8 belonging some to the Mhye Kanta Agency but chiefly to His Highness the Guicowar. These latter are in possession of the "Wahiwutdar" of Uttursomba.

4. The "Kusba" of Kupperwunj pertained formerly to His Highness the Guicowar of Baroda, from whom we received possession

of it in Sumwut 1873 (A.D. 1816-17) in exchange for the district of Beejapoor. At that period it contained but 39 villages paying revenue to the State, and 4 Enamee villages as below :—

1. Kupperwunj.	14. Ingroopoor.	27. Gungial.
2. Tyubpoor.	15. Urral.	28. Garwel.
3. Nuwagaum.	16. Abripoor.	29. Kutlal.
4. Rampoora.	17. Amleeala.	30. Sehtur.
5. Soerna.	18. Dunadra.	31. Soonda.
6. Juloeea.	19. Bhootea.	32. Suralee.
7. Singhalee.	20. Doodathul.	33. Porda.
8. Khanpoor.	21. Relia.	34. Antesur.
9. Kulajeena Moara.	22. Bugrol.	35. Bhatera.
10. Abach.	23. Cheepial.	36. Gowha.
11. Shahpoor.	24. Burkhoonda.	37. Sooltanpoor.
12. Ruttunpoor.	25. Mootee Moondel.	38. Ahnupoor.
13. Pahar.	26. Nanee Moondel.	39. Rodawut.

Enamee Villages.

1. Duntalee; 2, Wasna; 3, Mehmudpoor; 4, Meerapoor; No. 38, Alumpoor was deserted ("Oojur") at this period, and in No. 24, Burkhoonda, an "Oodhur Jummabundy" was fixed in Sumwut 1883 (A.D. 1826-27), and that village made over to some Thakoors, who still hold possession of it. In Sumwut 1874 (A.D. 1817-18) the "Kusba" of Antrolee, containing the below-mentioned 18 Government, 1 "Oodhur Jummabundy," and 2 "Enamee" villages, was ceded to us by the Peishwa.

1. Antrolee.	7. Aprojee.	13. Soochal.
2. Soorawut.	8. Surkhej.	14. Waghawut.
3. Chelawut.	9. Cheeprie.	15. Kullal.
4. Bhetawara.	10. Ramasrie.	16. Dassulwara.
5. Buddurpoor.	11. Koshem.	17. Churrer.
6. Futtiabad.	12. Kakurkhar.	18. Mirzapoor.

Nos. 17 and 18 were deserted ("Oojur.")

"*Oodhur Jummabundy.*"

1. Asmabad-na-kath.

Enamee Villages.

1.—Allova. 2.—Narayunghur-no-Muth.

In Sumwut 1891 (A.D. 1834) the following villages were made over to Kupperwunj from Aleena:—

1. Foolchutrpoora.	5. Secunderpoora.	9. Daput.
2. Vishwanatpoora.	6. Cheeklor.	10. Daput.
3. Salor.	7. Sowlee.	11. Lusoondra.
4. Charunnekol.	8. Vejulpoor.	

Finally in Sumwut 1898 (A.D. 1840) the village of Torna, which belongs to Muhoonda, was transferred to Kupperwunj, and this constitution of the pergunnah has continued up to the present time. The "bhagwuttaie," "kurrumvero," and "hulvero" systems of assessment were in force when we obtained possession of the district. "bhagayut" lands also paid an extra "begotee" according to the description of crop grown, as pepper, sugarcane, and so forth. From A.D. 1826-27 to A.D. 1837-38 a regular "begotee" assessment was gradually introduced into all our villages, and this system has continued in force up to the present time.

The 68 Government, 2 "oodhur jummabundy," 6 "enamee" villages contain altogether 162 "purras" or "mooras" (hamlets); but for the most part they are a mere collection of huts erected for the convenience of "ryots" cultivating land situated at some distance from the main village site, and cannot be regarded as separate village communities.

5. The general appearance of the country lying to the south and south-east of the "Kusba" town, and also that situated to the westward of the Mohur river, is that of a flat, well-wooded plain; northward of Kupperwunj (keeping still on the west bank of the Mohur) there are a few insignificant undulations as at Toochal, Bhetawara, &c. The soil is for the most part pure "gooraroo," sand

(more or less coarse) being the principal deteriorating ingredient. Some of the better class villages, such as Antrolee, Kutlal, Torna, Cheepial, Surkhej, &c., possess a rather favourable order of soil, but on the whole the gooraroo is coarse and friable, by no means so fine as the same description of soil I have observed in Matur, Dholka, and Duskroee. In Kupperwunj itself and to the north, north-east, and in some degree to the south-east, keeping on the eastern bank of the Mohur, the aspect of the country changes, and here we meet with the "Mahal" villages, the soil of which inclines to reddish-brown and in parts to very inferior black. There is little or no real good black soil in this portion of the pergunnah or anywhere else. These Mahal villages contain a large proportion of waste land which is covered with low scrub jungle and a good deal cut up with nullas and watercourses. Limestone and rock are found close to the surface in the low-lying lands; the soil is of a clayey tenacious nature. To the extreme south-east from Kupperwunj are about 8 or 10 villages the soil of which is partly gooraroo and partakes partly of the Mahal character. From personal observation I should say that in a general way the villages situated to the westward and southward of Kupperwunj contain the most productive soil; those to the S. E. rank next in order; then come those to the north-west and north, and the last in the list are the Mahal villages lying chiefly N. E. from the Kusba town. I had nearly omitted to mention that some of the villages abutting on the Mohur and Wutruck rivers, as for instance Toochal, Nowagaum, Sooltanpoor, Koshem, Chelawut, Waghawut, Garmel, and others, contain rather poor soil, the texture being coarse and the land a good deal cut up with ravines, &c.

6. The climate of Kupperwunj from my personal experience of it struck me as being of a very even and agreeable temperature. The average rain-fall for the last five years amounts to 25 inches per annum. Last year the fall was very heavy indeed, being nearly 43 inches, or almost double the usual amount. I did not find the cold excessive during the winter months, and in the hot seasons of 1861-62 mild sea-breezes generally prevailed towards the close of the day and frequently a strong and by no means hot wind blew during the day. Except in the Mahal villages, I did not hear of more than the ordinary amount of sickness, chiefly fever and

bowel-complaints. Occasionally, in bad seasons cholera sweeps off numbers of the people, and small-pox is rather prevalent in the hot weather. As you are aware, I suffered from an attack of this disease last March whilst at Kupperwunj. In the Mahal country the poor ryots are frequently put to great straits, owing to the natural poverty of the soil and the immense difficulties in the way of obtaining an adequate supply of water. The poorer class of cultivators have the barest means of subsistence during the hot weather. They contrive to eke out a "miserable existence" through the instrumentality of mangoes, khimies, and mowra berries, which frequently for months form their only food. It is not to be wondered at therefore that when disease or epidemics make their appearance, the victims should be numerous. I made many inquiries when in the Mahal regarding the best means to be adopted for obtaining a permanent supply of water both for the cultivators and their cattle, but I do not believe that it would be possible to increase the present resources at our disposal in any other way than by digging wells, and this, from the natural obstacles existing, would entail a large expenditure of time and money, and there are no available spots for "bunding" the rain supply, and the soil is so porous that evaporation, or to speak more correctly percolation, is very rapid in the tanks. I have frequently seen the cattle being driven miles to be watered at some hole dug in the bed of a nulla. Were the water supply of the Mahal of a more permanent nature than it is, I am of opinion that people from a distance might be induced to take up land in the villages. With increased population, cultivation would naturally extend in a proportinate ratio; for though some portions of the Mahal are very inferior in regard to soil, there are tracts of very fair land which well repay being brought under cultivation with the low rate of assessment which I imagine will be fixed upon it.

7. I now proceed to discuss in detail the information contained in the tabular statements appended to this report. This information has been collected from a variety of sources, and some of them may not be entirely trustworthy. I would therefore beg your favourable consideration for all shortcomings and errors, though I hope and believe that not many of the latter may be found to exist.

8. It would appear that the 68 Government villages of Kupperwunj contain in the aggregate 26,290 Numbers, as determined by the "Majee Jureef" and other authorities.

Statement No. 1. compiled chiefly from the Village Records for 1861.

The total area of these amounts to beegahs..	190,654	12	4
The unculturable do. do.	27,099	16	9
Leaving cultivated and culturable do.	163,554	15	15

The corresponding Numbers and Acres of these villages as determined by our present Survey amount to*

*Statement No. 2.

Numbers.....	24,603	0	0
Total Acres.....	136,885	13	0
Unculturable	21,674	29	0
Balance cultivated and culturable.....	115,210	24	0

Thus it will be seen that we have surveyed the district into very nearly the same amount of "Numbers" as have been in vogue hitherto, and reckoning by the total area of the 68 villages, one acre is equivalent to about $1\frac{2}{5}$ Majee Jureef beegah. This would make the Kupperwunj beegah slightly larger than the ordinary "Jureef" beegah; but there is no absolute dependence to be placed on these old measurements, especially in a district with so much waste land in it as Kupperwunj. I imagine that the late measurements in waste and unculturable lands had a considerable element of guess-work in them.

The entire area of Government land in the "purgunnah" amounts to beegahs	112,928	15	15
Sulameea lands	33,077	10	10
Rent-free lands	17,549	10	0

Thus the proportion that the Government lands bear to the Sulmeea is as 27 to 8, or very nearly $3\frac{1}{2}$ times as much, and to Rent-free lands as 45 to 7, or nearly $6\frac{1}{2}$ times. Columns 6 to 17 inclusive of Statement No. I.* show the relative proportions of each description of Government "Sulameea" and "Rent-free" lands. It is impossi-

* Not printed.

ble to furnish a corresponding correct return of these items in statement No. II. (columns 6 to 13) owing to the absence of necessary documents concerning the last 4 villages of the list; consequently a comparison cannot be instituted between our results and those of the local records in this respect. Suffice it here to state that taking the aggregate of all descriptions of land of every tenure, the total beegahs are as follows:—

Jerayut	156,421	12	0
Bagayut	2,319	7	19
Rice	4,813	15	16

The Dry-Crop area bearing the proportions of 67 to 1 and 32 to 1 towards the Garden Lands and Rice, thus proving that Kupperwunj is essentially a "Jerayut pergunnah." In the above comparison it must, however, be borne in mind that the "Jerayut" beegahs include all culturable waste, whereas a very small allowance must be made under this head with regard to the other two descriptions of land.* Columns 18 to 28 of Statement No. I. require no explanation. It would seem from the returns that have been furnished me that the entire revenue of the Government lands, including the *prospective* assessment of waste, would amount to Rs. 1,03,420-11-10, and the "Sulamee" paid by alienated lands Rs. 29,708-8-8, giving a total amount of Government revenue of Rs. 1,33,129-4-6. I regret that I was unable to procure returns of the *actual payments* of revenue for each description of land. In the absence of such information I fear the entries in columns 24 and 27 to 32 inclusive will not be of such service as I wished them to have been.

The figures of columns 29, 30, 31, 32 were obtained by dividing the lump assessment by the aggregate acres of each different description of land, which process of course is not calculated to secure trustworthy "data." However, as before stated, I regret that I was unable, through want of time and pressure of other duties, to eliminate the true results of the average assessment and rate of Sulamee paid in each village. Columns 33 to 40 inclusive require no lengthy explation at my hands. The lowest and highest average Jerayut Classi-

* Garden and Rice lands being for the most part always under cultivation, the proportion of cultivated Jerayut to cultivated lands of these two descriptions would be found infinitely less than that given above in paragraph 8.

fication as well as Bagayut and Rice, both in Government and alienated lands, is as below :—

		Lowest.				*Highest.*		
Jerayut ..	Government	0	7	6	+	0	12	0
	Alienated	0	8	6	+	0	12	6
Bagayut ..	Government	0	7	6	+	0	14	0
	Alienated	0	9	6	+	0	13	6
Rice	Government	0	4	6	+	0	7	6
	Alienated	0	5	0	+	0	7	6
Soil	Government	0	4	0	+	1	0	0
Water	Alienated	0	4	0	+	1	2	0

On the whole I am satisfied that the classification of the "pergunnah" has been performed in a satisfactory manner, and may be considered very *even*, which is the great principle of our labours in this branch. The change made in the old scale will also have a most beneficial effect, and render the assessment of the superior and inferior orders of soil proportionately equitable, which would not have been the case otherwise. In some villages considerable difference may be observed between the average classification of Government and alienated lands. I have appended a memorandum of such villages to Statement No. I., with a few remarks explanatory of the causes of this discrepancy.

Statement No. 2 compiled from the Revenue Survey Records.*

9. In Statement No. II. are embodied the results of our Survey operations. Columns 2, 3, 4, and 5 have already been referred to, and the figures they contain compared with those of Statement No. I. The "data" contained in columns 6 to 13 inclusive are necessarily incomplete as regards the 4 villages already specified, the papers of which are in course of preparation. Columns 14 to 23 contain details regarding the population of the "pergunnah," and on this head I would offer a few remarks. It would appear that in A.D. 1851-52 the entire population of Kupperwunj, according to the Mamlutdar's Census Returns, consisted of 53,320 people. According to our present "data" there are now 61,780 persons of both sexes, adults and children. This gives an

* Not printed.

increase of 8,460 persons in ten years, or very nearly 16 per-cent on the whole. The average number of people at this present time to the square mile is about 290. The males (adults) number 18,638, females 20,031, children of both sexes 23,111. Of the 18,638 men, 11,319 belong to the agricultural classes; 3,866 are artificers, traders, &c., and the remainder belong to various denominations, many being labourers engaged in agricultural pursuits. In round numbers the agricultural class may be said to amount to two-thirds of the entire population. Of the 18,638 males (heads of families) the Kolies number 6,869, Wanias 1,468, Koonbies 1,394, Mussulmans 1,199; other castes make up the remainder 7,708. This would make the Kolies to be rather more than one-third of the entire population in point of number. Viewing the relative proportion they bear amongst the agricultural classes, I should certainly estimate it as fully three-fifths of the whole. The Koonbies I estimate at about one-eighth, and the remainder, a trifle over one-fourth, may be given to Mussulmans, Rajpoots, and others. The population we have seen to have increased some 16 per cent. within the last ten years. According to a return I obtained from the Mamlutdar the cultivation has also increased within the same period some 12,000 beegahs, or about 9 per cent. on the whole area under cultivation. The Kolies are a very thriftless, improvident race, and as cultivators inferior to all the other classes. Not being possessed of capital or a large amount of credit like their more fortunate Pathidar brethren, they conduct their agricultural operations in the most slovenly and unremunerative manner possible, being quite content if their fields yield sufficient grain for them to subsist on for a few months and enable them to contract a fresh loan occasionally with the village money-lender. In the hot weather unripe mangoes, "khinnies," and mowra berries form the staple food of the Kolies in very many villages. By the exercise of a little foresight and energy in cultivating their fields, they might obviate this state of things by ensuring an increased supply of grain, but they are too lazy to exert themselves at the proper season, and are satisfied with the "hand-to-mouth" existence they lead. As a natural consequence of this feeling there is a good deal of indebtedness amongst the Kolie agricultural population; in fact even the "Koonbies" are all more or less in the Wania's hands. Conversing frequently as I have done with cultivators and others of

various denominations, I have been struck with the utter apathy and ignorance they exhibit regarding their own private pecuniary affairs. Hardly a man seems to be aware of the extent of his liabilities with the money-lender; and with regard to the prospect of paying off his debts he evinces the most lofty and supreme contempt; indeed he seems to put his trust entirely in Providence, whose special duty he considers it to be to take care of the "long-suffering ryot." The cultivators generally were loud in their praises of the "British Raj," and bore testimony to the increased security both of life and property in the "pergunnah" within the last 10 or 15 years. Some of the Kolies, however, spoke in, as it seemed to me, half regretful terms of the "good old times" when to a great extent "might was right," and when, according to their account, it was by no means an unusual occurrence for a "Dharala" gentleman of embarrassed circumstances to get rid of his own liabilities and his creditor's existence at one and the same moment. On the whole perhaps the "moneyed interest" has cause for rejoicing that the times *have* changed since the introduction of our rule.

10. There are 14,478 cattle used for agricultural purposes, 29,031 buffaloes and cows, including calves of both descriptions of animal, and 6,906 animals of various other classes, chiefly sheep and goats. Dividing the number of agricultural cattle by the number of cultivating families, we find that there are 5 bullocks, as nearly as possible, amongst 4 families, which I apprehend to be rather a low average. The proportion of milch cattle to each family is just about double that of plough bullocks, being as nearly as possible 5 animals among 2 families. The average supply of agricultural implements is as below :—

Carts.....	1 to every 5	families of agriculturists.
Ploughs	7 to every 11	do. do.
"Sumars" ..	1 to every 8	do. do.

11. The standard of agriculture is not in Kupperwunj of a very high order. Indeed, with a Koli population preponderating, it would be impossible to expect it; moreover the soil in general is not of a superior description, though here and there, as in the Bagayut villages and elsewhere, very good "goorarоо" soil is met with. "Pher-

palie" or rotation of crops is not much studied, with certain exceptions, which I have enumerated in Statement No. V. I have already made mention of the very poor soil to be found in the "Mahal" villages. In most of inferior "goorarоo" villages, the soil of which is considerably mixed up with the coarse sand, a coarse grass having roots, which strike very deep into the earth, springs up with the crops and deteriorates them to some extent. This weed (for it is nothing else, it being impossible to utilise it, has food for cattle) is called indiscriminately "dhurro" and "jhab." There is not much "khar" (soda or salt whichever is its true denomination) to be seen in the district. In Kupperwunj itself, Lussoondra, Sowlee, Dyef, Soerna, Salor, and one or two other villages, small patches of the "efflorescence" are visible here and there. In Lusoondra there are hot springs which are resorted to by people of a peculiarly religious turn of mind for purposes of bathing. There are some half-dozen or so of these springs, all differing in temperature, the hottest being rather warm. Viewed in a practical light as adapted for purposes of ablution, they would be extremely useful in saving much expenditure of firewood in heating water. I may here mention that the "oos"* or saline efflorescence above alluded to is largely made use of in the manufacture of soap and glass, and also in the dyeing of cloth at the "Kusba" town. Quantities of this earth, impregnated with salt or soda, are taken to Kupperwunj from the "khar" nullas of Lusoondra, Kupperwunj, and Soerna.

12. Statement No. III. contains information regarding the Garden crop cultivation of the Kupperwunj pergunnah. It will be observed that with the exception of 4 villages, viz. Antrolee, Torna, Kutlaland, the Kusba town itself, there is not one really good "bagayut" village in the pergunnah. The "kutcha" wells are few and far between, and "dekhoories" still rarer; these latter, I imagine, in consequence of the water of the Mohur river being made "chopro" (vitiated or made unfit for purposes of irrigation) at Kupperwunj by the dyeing process which is carried on there. This particular branch of trade will be detailed hereafter; suffice it to say here that I am not at all

Statement No. 3.†

* This is the provincial term. We call it "Khar."

† Not printed.

surprised that the water of the "Mohur" should be rendered "chopro" considering the materials used in the dyeing process, and the fact of the river bed being narrow and containing no great volume of water. The garden crops usually grown are wheat, barley, vegetables, and small quantities of tobacco, chiefly for home consumption. Sugarcane is extremely scarce; indeed I do not think I saw a field of it the two seasons I was employed in the district. At Antrolee I was informed they used to grow a little cane, but the white-ants destroyed the crops to such an extent that the experiment was not repeated. I may here mention, having omitted to do so previously in the proper place, that I observed large tracts of ground in various parts of the "pergunnah," principally in the villages South, S. W., and West of Kupperwunj town, with Rosell, which is largely used as food for cattle. A sort of coarse rope is manufactured from the fibrous roots of this plant. Gowar also struck me as being more extensively cultivated in Kupperwunj than other talookas I have been in, which would go to prove that the cultivators are obliged to make provision for the artificial feeding of their cattle, the natural facilities for grazing being of a limited nature. With regard to Statement No. III., I would further observe that I have grouped the villages in my five separate classes in accordance with their geographical position, similarity of productive powers, and depth of soil from surface to water level. Indeed the first named of these three conditions would as a rule regulate the last, so that the depth may be said to be a consequence of the position. Here and there will be observed striking discrepancies with regard to depth between villages grouped in one and the same class; as for example Daput in class 2nd; Nanee Moondel and Cheeprie in class 3rd, also Abripoor, Shapoor, Parda, Kupperwunj, and Futtiabad. Daput is situated on the bank of the Mohur river, and if the bank there be high, the depth to the water level will of course be proportionately great. I cannot account for the wells of Nanee Moondel and Cheeprie being so deep; possibly I may have included the depth of the water as well in my return. A reference to the "Bagayut Tukta" will solve this question. Should my figures be correct, natural causes alone must account for the difference, such as a generally higher soil level. The other villages specified, although considerably shallower than

their class fellows, are not sufficiently so to make any attempt to account for the disparity necessary. Finally, I am of opinion that the Mamlutdar may have pitched his estimate of cost of construction a trifle too high perhaps, but considering the enhanced and increasing price of materials, he may possibly be correct enough. I am quite certain, however, that his classification of the Bagayut villages cannot be looked on as perfectly trustworthy. I may have erred in classing the Mahal villages as fourth and those bordering on the Watruk as fifth in as far as regards the cost of construction, for doubtless owing to the rocky nature of the Mahal ground excavation there is difficult and expensive, perhaps more so (due allowance being made for extra depth) than in the Watruk "group," but I am quit convinced of this that the cost of constructing wells in the villages which I have put in my second class must be less than in those villages which are situated along the Watruk River; yet the Mamlutdar has grouped the former in his 3rd and 4th class, and the latter in his 2nd, thereby making what I consider the inferior villages stand from 1 to 200 rupees cheaper in the scale of expenditure!! *cæteris paribus*. The difference of depth alone between the two "groups" is considerable, which of course would make some discrepancy in the cost of construction. To the best of my knowledge and belief the wells in both "groups" are situated in precisely the same sort of land—plain Gooraroo. The Mamlutdar has evidently included Kupperwunj, Abneh, and Sowlee amongst the "Mahal" group. These villages do contain more or less Mahal land, but the wells are not situated therein but in the plain. Why Kutlal, perhaps the best Bagayut village in the "pergunnah," should be entered as 3rd class by the Mamlutdar I am at a loss to conceive.

13. Statement No. IV. contains returns regarding the mode of manuring land in vogue in all the villages. The information on this head was of course supplied by the villagers themselves, so is open to criticism. You are perfectly aware of the insuperable difficulty, I may almost say utter impossibility, of eliciting really accurate information from villagers regarding their agricultural operations. Even men of standing and respectability, such as Mookhies, Muthadars, Gurasseeas, &c. are in-

Statement No. 4.*

* Not printed.

capable of giving straightforward truthful answers to questions, either from the naturally warped and crooked bent of the black man's mind, which induces him as a rule to tell a lie in preference to the truth, or because he wishes to deteriorate the value of his land generally, and therefore endeavours to mislead his questioner, being all the while perfectly ignorant of the drift of the queries put to him. I presume it may be taken as an accepted fact that manure is employed in cultivation annually if procurable. Some crops cannot be grown without it to be remunerative. Striking an average for the entire pergunnah, it would appear that manure is made use of every 3 years, and the amount per acre would be about 20 carts, each containing 32 maunds, or annually 7 carts per acre, each containing 32 maunds. The percentage of crops grown in column 3 of statement No. 4 afford a pretty fair estimate of the relative productive powers of every village.

14. In statement No. V. I have endeavoured to compress all the information I was enabled to obtain regarding the crops grown in the pergunna. Columns 1 to 7 inclusive do not seem to me to demand any particular explanation. With regard to columns 8 to 11, I would reiterate the remarks made in the beginning of preceding paragraph. The figures contained in these columns were supplied to me partly by the Dessaies and Ameens and partly by the Mamlutdar. I of course took every opportunity of testing their accuracy by comparing them with the statements of cultivators, but, as already observed, it is difficult to obtain trustworthy data from such sources. I may mention here that the entries in columns 8 to 10 seem to me to be tolerably near the mark in regard to accuracy. I am by no means so certain of the trustworthiness of the figures in column 9, though these have been framed from the "Price current list" supplied me by the Mamlutdar for the past twelve months. The results entered in column 10 are necessarily influenced by the entries of column 9. The price of grain according to the Dessaies' estimate varies from one-third to two-thirds less than that supplied by the Mamlutdar's nerrick, from which I conclude the former is calculated on the rates obtaining in the villages in which the various grains are produced, the latter according to the market rate of the "Kusba" towns. However, even this is not enough to account for the great

Statement No. 5.*

* Not printed.

discrepancy between the two estimates. My own opinion is that the actual profits realised by the cultivator are more accurately indicated by the Dessaies' figures than the Mamlutdars, as the village Wanias are the principal purchasers of surplus produce, and having to a very great extent the ryots in their power, they are able to fix "fancy" prices—a principle they apply also to their "sale" dealings when they can. For the sake of comparison I append a list of the prices of grain as estimated by the Dessaies:—

One-third less than Mamlutdar's Nerrick.	One-half less.		Two-thirds less.
1. Oorud.	1. Bajree.	12. Koloo.	1. Castor oil.
2. Mug.	2. Jowaree.	13. Rajghera.	2. Korela.
3. Til.	3. Bowta.	14. Sursen.	
4. Lussun.	4. Kodra.	15. Cheeno.	
5. Mirchi.	5. Muth.	16. Kang.	
6. Doonglee.	6. Kuppas.	17. Rengnee.	
7. Tobacco.	7. Toor.	18. Sukreea.	
	8. Walor.	19. Rice of all sorts.	
	9. Bimtee.	20. Grain.	
	10. Mogree.	21. Sugar.	
	11. Kasoomba.	22. Mustard.	

Wheat and maithee are about the same price in both statements. I may here remark that the profit on cultivation entered in column 11 includes the price of "poolies" of "jowarry," &c. and other refuse capable of utilisation after extracting the grain. The jummabundy figures are entered roughly at from Rs. 1 or 1½ per dry-crop to Rs. 5 and 6 per rice and garden crops. With regard to these latter I would observe that the profits (which in some instances, as magree, korela, koloo, rajghena, &c. seem very large indeed) are more apparent than real. The grains and vegetables are not cultivated for sale, but chiefly by men of capital, as well-to-do *Pathidhars*, *Wanias*, or for their own private consumption; hence their market value must be looked upon as, to a certain extent, mythical, there being little or no demand for them. Rengnee, mirchi, doorglee, lussun, and tobacco are all valuable though very little grown, and their price can hardly be so high as indicated in the Mamlutdar's "Nerrick." The Dessaies' estimate, I am of opinion, is near the mark, or possibly a "happy medium" between the two

15. The Import and Export trade of the district for the year 1861-62 was as below :—

EXPORTS.

Names of Places.	Articles Exported.	Value.
Ahmedabad	Chiefly skins, oil, soap, glass, bangles, grain	52,000
Bombay	Cotton, soap, grain, wax, bangles	76,000
Waghur	Sugar, soap, cloth, bangles, grain	15,000
Rutlam	Skins	1,000
Cambay	Soap	1,000
Baroda	Skins, ghee, bangles, soap, "huldee," and oil	11,700
Doongurpoor	Gold and silver	32,500
Pitlad	Grain and oil	2,500
Wudwan Limree	Oil, rice, bangles	8,800
Veerumgaum	Oil, rice	3,100
Dhundooka	Oil	2,000
Malwa	Castor oil	850
Godra	Cloth, bangles, iron, sugar	2,000
Loonawara	Cloth, sugar, iron, bangles	5,850
Balasinore	Sugar, bangles, cloth for puggries	4,250
Purantej	Sugar, iron, bangles, cloth	20,000
Vejulpoor	Cloth for puggries	2,750
Sadra	Bangles, cloth	3,500
		Total.... 2,54,200

IMPORTS.

Ahmedabad	Silk and cloth goods, gold and silver ornaments, specie	28,600
Bombay	Thread, cloth, copper, lead, sugar, spices, specie	1,27,000
Waghur	Spices, wax, honey	20,200
Rutlam	Huldee, cloth	6,900
Cambay	Cloth goods	5,300
Baroda	Silk and cloth goods	5,600
Oojein	Cloth goods	3,400
Pitlad	Thread and cotton goods	13,600
Wudwan Limree	Wheat	8,500
Veerumgaum	Salt	6,000
Dewuj	Oil	1,000
Malwa	Puggries, cloth	35,900
Surat	Sarees, silk and cotton goods	2,000
Loonawara	Oil and ghee	7,350
Balasinore	Oil and ghee	11,000
Purantej	Oil, ghee, grain	13,500
Ranpoor	Oil	3,000
Sadra	Rice and grain	4,400
		Total.... 3,02,850

The value of the Imports exceeding that of the Exports by Rs. 48,650. The principal articles of manufacture in the "*Kusba*" town are 1*st*, glass; 2*nd*, soap; 3*rd*, dyed cloths; 4*th* (but not to any great extent, and this chiefly for home "consumption" in the surrounding villages) copper utensils for domestic purposes. There are markets for the sale of grain and coarse cloth for wearing apparel at Antrolee and Torna, but they are hardly worthy of notice. Kupperwunj "Kusba" contains the principal market, as it is the seat of the most important manufactures. Having personally inspected the mode in which the glass and soap are manufactured and the cloth prepared and dyed for "sarrees," &c. a short description of each process may be acceptable. The glass is made in large earthen receptacles which resemble in form huge "slipper baths;" the floor has a gradual slope from the rear to the front, to enable the melted glass to run out into holes dug for the purpose; the surface of the oven inside, in which the material is manufactured, is baked as hard as ice and looks as white and slippery. The component parts of glass are "oos," the "saline efflorescence" already adverted to in para.—— , and "sajeekhar" (an impure carbonate of soda), besides a dark-coloured siliceous sand which is obtained from Jeypoor, and these being all mixed up together (the exact proportions I am ignorant of) are thoroughly boiled for hours in the ovens made mention of before; the boiling mass is then allowed to run out into a trench dug for it where it remains until cool. It is then broken up into small pieces, re-melted, and in this liquid state made into bangles, beads, &c. I have seen rude attempts made at bottles, glasses, and *fancy* animals (chiefly peacocks) of strange and wonderful shapes. These "higher flights of art" were, however, extremely thin and brittle, smashing to pieces the instant they were touched. The glass-makers as a matter of course informed me that the trade was barely remunerative; but looking at the export returns, and considering the fact of the manufacture having been in existence prior to our getting possession of the province, I am inclined to think that it must yield them a tolerable means of subsistence at all events. One "bhultie" or boiling they informed me ran from 2 to 250 maunds glass, and the price this fetched was between Rs. $1\frac{1}{4}$ to Rs. $1\frac{1}{2}$ per maund.

Soap is manufactured by mixing together "oos" and "choons" (soda and lime) in water and allowing these ingredients to soak for some hours. The water is then drawn off and a quantity of "dhoolio" (mowra berry oil) is added, the whole being well mixed together and boiled in large "pucka" built brick cauldrons. The mixture when ready is run off into shallow brick troughs, where it remains until cool. It is then collected into a large heap and well pounded up with heavy wooden mallets; finally it is made into circular cakes and sold as soap. The first sort soap is purchasable at 8 cakes for the rupee, second sort 12, third sort 16. The classes vary in excellence according to the amount of "dhoolio" made use of in the manufacture.

Cloth is prepared for "sarrees" and "puggries" by the "Bhowsars," who have had regular places hewn out for the purpose in the rocks which form the bed of the Mohur river. These "ghauts" are in numbers just below the Assistant Collector's bungalow, and I was in the habit of going down to inspect the process occasionally, which is conducted in this wise. The plain white cloth is soaked for five days, in one of the aforesaid "holes" cut out in the rock, in a mixture composed of "oos," "dhoolio," and sheep-droppings liquified with water. It is then taken out and boiled in alum and water, and after being well dried it is ready to receive the pattern, which is printed from blocks of wood. The colours in ordinary use are red and black. If something extra beautiful or artistical be desired in the way of patterns, the cloth is sent to Kurral or Allursamba to be printed, the "artistes" of which places are supposed to be more talented than their local brethren. The "Bhowsars" pay from eight annas to one rupee to stone-masons for boring holes in the rock in which they soak the cloth. Considering the deleterious qualities of the ingredients employed in this dyeing process, viz. soda, alum, "mowra" berry oil, and sheep-droppings, it is not to be wondered at that irrigation from the river is impossible, as alleged, in those villages lying below Kupperwunj.

16.—The principal roads for traffic in Kupperwunj are—

1*st.*—From Rutlam and Sagbarra *viâ* Loonawarra to the "Kusba" town through the villages of Gowah, Soonda, and Alumpoor.

2*nd*.—From Samuljee (where the great fair is annually held in the north) *viâ* Abach, Ullow, and Kulajee *viâ* Mooara to Kupperwunj.

3*rd*.—From Dohud and Godra to Kupperwunj through Lussoondra, Cheeklor, and Ranpoora.

4*th*.—To Ahmedabad from Kupperwunj *viâ* Antrolee, Churrer, Buddurpoor, &c.

5*th*.—To Mehmoodabad by Dassulwara, Torna, and Abripoor into Muhoonda pergunnah.

6*th*.—To Neriad *viâ* Amleeala, Bhatera, Kutlal, &c.

7*th*.—Lastly, there is the road in course of construction by the Public Works Department from Tintoee *viâ* Gudeea to Kupperwunj, and so on to Muhoonda and Neriad.

All these roads, with the exception of the last mentioned, are the ordinary district roads of the period. During the monsoon I conceive locomotion must be difficult, particularly along those roads which are to the north and east of Kupperwunj, and which run partly through the "Mahal" country.

17. I did not observe any places where the natural facilities for ensuring a plentiful supply of rain-water might be increased by means of "Bhundaras" and such like works. This is a subject which not only involves considerable professional skill in that particular branch of work, but also demands a practical knowledge of the levels of the country to enable me to pronounce an opinion with any certainty; consequently, being possessed of neither, it is with extreme diffidence that I hazard the opinion that Kupperwunj does not appear to be a district calculated to promote the development of irrigational measures. The supply of water contained in the rivers which flow through the "pergunnah" will be duly tested and assessed hereafter. Meanwhile, with the exception of increasing the number of wells, which would especially in the "Mahal" be an undoubted boon to the cultivators, I am not aware of any scheme by which Government could extend irrigation, nor, if they could, the locality where the measure should be put into operation.

18. In conclusion, I would desire to express a hope that you will be kind enough to make all due allowances for errors and shortcomings, and trusting that the information contained in this Report may be found to a certain extent useful.

I have the honour to be, &c.

HARRINGTON BULKLEY,

Assistant Superintendent.

N.B.—The figured Statements alluded to in this Report are very voluminous and are not forwarded herewith, as they could only be printed at great cost.

C. J. PRESCOTT, Captain,

Superintendent Revenue Survey and Assessment, Guzerat.

No. 826 of 1865.

REVENUE DEPARTMENT.

To the SECRETARY to GOVERNMENT, Bombay.

Camp Surat Districts, 18th March 1865.

SIR,—In my letter No. 778 of the 10th instant, I have requested Government to give the usual guarantee for the rates fixed by the Survey for Kupperwunj. I have, however, to request that an exception be made in regard to a garden called Sirdar Bag, of three acres in extent, within the walls of Kupperwunj.

2. This ground, which belongs to Government, was let on a ten years' lease at a nominal rent, on condition of the lessee keeping it up as a garden. The lessee has failed in his engagements, and I propose to enforce the terms of the lease by placing on the ground a very heavy assessment. There is no reason why the lessee, who has broken the terms of his agreement, should be permitted to obtain the benefits of the Survey Settlement, which his accidental occupation of the land would give him if the Survey rates were guaranteed to him.

3. In the event of the occupancy being eventually sold, I would suggest that the realisations in excess of the Government

assessment be placed at the disposal of the Municipality for improving the roads of the town, the garden being within Municipal limits.

I have the honour to be, &c.

B. H. ELLIS,
Revenue Commissioner N. D.

Revenue Survey and Assessment.

No. 2633.

REVENUE DEPARTMENT.

Bombay Castle, 21st June 1865.

Letter from the Revenue Commissioner N.D. No. 778, dated 10th March 1865—Submitting reports by the Superintendent Revenue Survey and Assessment, Guzerat, on the revision of the land assessment of the Talookas of Kupperwunj and Thasra in the Kaira Collectorate.

Further letter from the Revenue Commissioner N. D. No. 826, dated 18th March 1865—Stating that in his letter above quoted he has solicited Government to give the usual guarantee for the rates fixed by the Survey for Kupperwunj, and requesting that an exception be made in regard to a garden called Sirdar Bag within the walls of Kupperwunj.

RESOLUTION.—The Governor in Council is pleased to sanction the proposed settlement of Kupperwunj and Thasra, subject to the modifications recommended by the Revenue Commissioner, and to guarantee the rates for the period already fixed in the cases of Mehmoodabad and Muhoonda.

2. Extension of the limit from a quarter to one acre surrounding dwelling houses in the villages of these Talookas to be held free of charge is sanctioned.

3. Paragraphs 8, 9, and 16 of the Revenue Commissioner's letter, with accompaniments, should be communicated to the Public Works Department of the Secretariat.

F. S. CHAPMAN,
Chief Secretary to Government.

To The REVENUE COMMISSIONER N. D.
The PUBLIC WORKS DEPARTMENT of the SECRETARIAT.

No. 855 of 1865.

REVENUE DEPVRTMENT.

To F. S. CHAPMAN, Esq.,

Officiating Chief Secretary to Government, Bombay,

Camp Bulsar, 20th March 1865.

SIR,—The question whether the "Ghur Bhadoo" in the Kaira Collectorate should be abolished, was, by the Resolution marginally quoted, left to be settled at the introduction of the Survey Settlement.

No. 1825 dated 18th May 1860.

2. Mr. Pedder the Survey Settlement Officer has now reported as follows:—

(Here followed Mr. Pedder's report No. 20 dated 4th October 1864.)

3. The late Acting Collector Mr. E. P. Robertson expressed his concurrence in Mr. Pedder's views.

4. The following statement shows the amount realised in 1863-64 on account of the "Ghur Bhadoo."

Name of Talooka.	Amount.		
	Rs.	a.	p.
Neriad	244	15	5
Mehmoodabad	257	8	8
Muhoonda	20	4	6
Borsud	107	2	6
Napar	128	2	9
Thasra	39	3	9
Kupperwunj	172	15	8
Total	970	5	3

5. I consider that the cess should undoubtedly be abolished, and that it should be recorded in the Survey papers that in the event of the land being no longer used for house sites, and being devoted to agriculture, the usual assessment will be levied.

I have, &c.

B. H. ELLIS,

Revenue Commissioner N.D.

Taxes and Imposts.

No. 1339.

REVENUE DEPARTMENT.

Bombay Castle, 30th March 1865.

Letter from the Revenue Commissioner N. D. No. 855, dated 20th March 1865—Recommending the abolition of a cess called "Ghur Bhadoo," or house rent, levied in several villages of the Kaira Collectorate, on condition that in the event of the land being no longer used for house sites, and being devoted to agriculture, the usual assessment should be levied.

RESOLUTION.—The Revenue Commissioner's recommendation to be approved and acted on.

F. S. CHAPMAN,

Offg. Chief Secretary to Government.

To The REVENUE COMMISSIONER N. D.

No. 1143 OF 1865.

Bombay, 3rd April 1865.

Forwarded to Captain Prescott, for information, with reference to Mr. Pedder's report to his address No. 20, dated 4th October 1864.

B. H. ELLIS,

Revenue Commissioner N. D.

No. 548 OF 1864.

Superintendent's Camp, Chicklee Talooka,
1st December 1864.

The Superintendent Revenue Survey and Assessment, Guzerat, has the honour of submitting in original the accompanying letter from Mr. Pedder, proposing to sell the liability to pay well assessment to the proprietors at a certain number of years' purchase.

2. To any person who has had practical experience of well assessment in Guzerat, the advisability of securing to the State this very precarious source of revenue by the payment, once for all, of a lump sum, is very apparent, and if, as Mr. Pedder suggests in his 4th paragraph, the realisations by such sales could be applied to local improvements, there can be no question the measure would be attended with the best results.

3. But the Superintendent fears that such sums would be considered the price of the redemption of a certain portion of the Imperial land revenue, and, consequently, not available for local purposes.

4. There is a doubt too what occupiers would think of the measure. Well assessment, however moderate it may be, is the least popular of imposts upon land. It is paid because proprietary right is secured and maintained by its payment, and occupiers would gladly relieve themselves of the liability in the manner proposed if they could be convinced that it is a really equitable arrangement as regards themselves as well as the State. We may try to convince them that they are simply redeeming a portion of the dues of the State, but they will think—

1st.—That they are purchasing a right which they have already bought by the expenditure of their capital and labour on Government property, for the idea of the natives of Guzerat is that he who sinks a well has given something to the State, and,

2nd.—That they are purchasing a very precarious tenure in a well, which may fall in any day—a few days after purchase even—thus leaving them minus the means of building a new well, having expended their money in buying the perpetual right in the old one.

5. Every body admits that the assessment of wells dug at the expense of private individuals, and not by the State, is contrary to

all principle; the question is only whether it is needful and whether the State will suffer serious loss by dispensing with the extra assessment on land irrigated by private enterprise.

6. The Superintendent is very respectfully of opinion that the State need not lose anything by dispensing altogether with the cess on pucka wells—*in Guzerat*—at future settlements.

7. Mr. Pedder in paragraph 4 of his letter points out how small the amount of revenue, derived from wells, in Muhoonda is, as compared with the total assessment. The full assessment of Government lands amounts to Rs. 2,20,795, the well kussur to Rs. 4,571 which is not quite 4 pies in the Rupee. Surely this insignificant amount might have been allowed for in the dry-crop maximum rates without one single individual cultivator being a bit the wiser, and without a tittle of injustice or sacrifice of principle; for it is certainly quite as fair and reasonable to bear in mind, when grouping the villages and fixing the rates of a district, that good water is almost everywhere procurable in the alluvial soil of Guzerat at from 20 to 30 feet below the surface, as that there are good markets, and facilities for the transport of produce. In Muhoonda, for example, the difference of 4 pies in a Rupee, in the average rates, would have been a sum entirely inappreciable in an individual's assessment.

8. Water in the soil—and very close to the surface—is a gift of nature almost peculiar to the province of Guzerat. It ought therefore to be considered as one of the fertilising elements of the soil and its value incorporated and included in the soil assessment whenever it is practicable.

9. As a case in point the Superintendent may mention that he is, at present, engaged in framing a scale for the classification of the rich sugar-cane lands—in the western portion of the southern districts of Surat—which are watered indiscriminately from pucka and kucha wells. Pucka and kucha wells are found side by side.

10. A pucka well lasting 70 or 80 years costs from 45 to 60 Rupees, a kucha well from 5 to 8 Rupees per annum. It is, consequently cheaper in the end to sink a pucka well, at once; for the interest of Rs. 60 at 12 per cent. per annum is less than the yearly cost of a "kucha" well.

11. Now there are only two ways of assessing land like this, one by putting a rate on every bag used to lift water, (whether taken from a pucka or kucha well) in addition to the soil rate. The other by putting the full assessment—whatever it may be—on the soil, at once.

12. The latter is the right way, for the former besides being objectionable in every respect would be evaded to a certainty.* Now in land like this it would manifestly be absurd to attempt a well assessment or to draw *any* distinction between pucka and kucha wells. A good classification will show every acre of land having this peculiar advantage, and a fixed high special bhagyut rate will meet all the requirements of the case.

13. The Superintendent thinks it is worthy of consideration whether in future the assessment of pucka wells, in Guzerat, may not be got rid of by slightly raising the dry crop maximum rates, so as to meet the loss of revenue occasioned by striking off the bhagyut kussur.

14. In a country where wells can only be sunk by blasting through the solid rock, this principle would be entirely inapplicable, as the many would have to pay for the advantage of the few, but in Guzerat, where everybody can procure water at little expense, the advantage might, justly, be considered in fixing the maximum dry-crop rates.

15. It may be urged that this plan would answer in a poor district where bhagyut cultivation is limited, but that in a highly irrigated country the result would be a great sacrifice of revenue. The Superintendent does not think that this would be a necessary consequence of the measure. By a judicious grouping of the villages for water in addition to other advantages, all the difficulty might be got rid of.

16. The Superintendent would first group the villages, as at present, according to the advantages they possess as regards markets, roads, climate, &c. He would then put every village into its proper

* In Dholka wells built for four kosses, capable of watering, say 16 acres of land, and which it was supposed would pay 4 *bag rates*, work one koss only for 24 hours, instead of 4 kosses for 6 hours, and by this contrivance evade the full tax, paying for one bag instead of four.

class for water, classing water under three heads—Sweet, Brackish, Salt, and then for depth from the surface.

Sweet.	*Brackish.*	*Salt.*
Under 20 feet 1st Class.	Under 20 feet 2nd Class.	Under 20 feet 3rd Class.
Under 30 feet 2nd Class.	Under 30 feet 3rd Class.	Under 30 feet 4th Class.
Over 30 feet 3rd Class.	Over 30 feet 4th Class.	Over 30 feet 5th Class.

Each of these classes would have an anna value, which value would be incorporated in the dry-crop rate.

17. As the water bearing stratum and the quality of water run very even in Guzerat, over certain known tracts, grouping for water would not be at all difficult, but in special soils (like those met with in the southern districts of Surat,) when the water may be said to be incorporated in the soil like bhatta, a special classification and special rate would always be necessary.

18. In apologizing for this digression, the Superintendent, in conclusion, would respectfully recommend that the redemption of the well kussur, in Muhooda, should be offered to the occupants, as proposed by Mr. Pedder, in order that the popularity of the measure may be tested.

C. J. PRESCOTT,
Superintendent.

No. 1862.

EXTRACT from the Proceedings of the Government of Bombay, Revenue Department, dated 1st May 1865.

Read the following papers:—

Letter from from B. H. Ellis, Esq., Revenue Commissioner N. D., to F. S. Chapman, Esq., Officiating Chief Secretary to Government, Bombay, oN. 1021, dated 28th March 1865.

I have the honour to forward a letter from Mr. Pedder, Settlement Officer in Guzerat, to the address of the Superintendent of Survey, recommending that the extra assessment on garden lands

watered by wells in the settled districts of Kaira and Ahmedabad be commuted by offering the occupants a remission of their well assessment in consideration of the payment at once of a certain number of years' purchase of the annual water-rate.

2. The Superintendent of Survey, Captain Prescott, in forwarding Mr. Pedder's letter, recommends the proposition for sanction, stating—

"To any person who has had practical experience of well assessment in Guzerat the advisability of securing to the State this very precarious source of revenue by the payment once for all of a lump sum is very apparent, and if, as Mr. Pedder suggests in his 4th paragraph, the realisations by such sales could be applied to local improvements, there can be no question the measure would be attended with the best results.

"But the Superintendent fears that such sums would be considered the price of the redemption of a certain portion of the Imperial land revenue, and consequently not available for local purposes."

3. I would urge on Government the adoption of Mr. Pedder's suggestion, commencing, as proposed, with the Muhoonda Talooka. The proposition rests on very different grounds from schemes for a general redemption of land revenue. The revenue is precarious, and the systems adopted to secure it involve trouble and vexation at the best.

4. The ordinary rules of Sir Charles Wood's Despatch, therefore, do not apply to this case. Nobody would give twenty-four or twenty-five years' purchase, nor could Government demand so much in excess of the fair value. I think that, looking to the precarious nature of the revenue, fifteen years' purchase, as proposed by Mr. Pedder, may be offered. The extra assessment on account of the wells would thereby be got rid of, and the land would remain assessed, and liable to assessment at dry-crop rates, to be revised when the assessment of other similar lands comes under revision.

Quoted in the margin of paragraph 4 of Government Resolution No. 2562, dated 3rd August 1863.

5. In a separate letter I am about to submit to Government, a proposition to change the whole system of well assessment in

Guzerat and Khandeish. If my views be approved, assessment will in future not be imposed on wells at all, the revenue thereby lost to the State being made up by the imposition of a slightly enchanced rate on all lands capable of producing water. The lands of which the well assessment is now to be commuted would, like other lands of the same class, come under this settlement at the end of the guaranteed period.

6. The people will, of course, be made clearly to understand that the acceptance of the offer of commutation is optional, and they should be allowed time to determine whether or not they would accept it.

7. As regards the appropriation of the proceeds, I do not think that Mr. Pedder's proposition to devote the amount realised to local funds can be acceded to. But it would be a very legitimate mode of disposing of the money if a sum not exceeding one lakh of Rupees be assigned for the drainage of the Kaira district for the improvement of its agricultural resources. Drainage works are as proper an object for the expenditure of Imperial funds as Irrigation works, and yet sanction can seldom be obtained; I would suggest, therefore, that one lakh of Rupees might be asked for from the Government of India in addition to the ordinary Budget allotment, at the rate of 50,000 Rupees per annum, to be expended in the Revenue Department for drainage works in the Kaira districts, in the course of the ensuing two years, the instalments for the commutation of the well assessment being spread over the same period.

Letter from W. G. Pedder, Esq., Survey Settlement Officer in Guzerat, to Captain C. J. Prescott, Superintendent of Revenue Survey and Assessment in Guzerat, No. 23, dated 14th November 1864.

With reference to the correspondence marginally noted, relating to the well assessment imposed by the Survey upon rice and garden lands irrigated from wells, I beg leave to make the following remarks:—

Collector of Kaira to Revenue Commissioner N. D. No. 1137, dated 19th October 1864.
Reply of Revenue Commissioner No. 3429, dated 29th October 1864, forwarded by Collector to Superintendent of Survey No. 1176, dated 2nd November 1864.

2. The reply of the Revenue Commissioner N. D. to the Collector's letter sets at rest the question—which, indeed, a little consideration will show can be decided only as it has been by the Revenue Commissioner—whether when a well used for the irrigation of Government lands becomes totally useless the extra assessment (baghayut kussur) imposed on such lands with reference to the capabilities of the well should be remitted or not.

3. A well used for irrigation in the alluvial soil of Guzerat very seldom pierces the rock, and consequently will rarely last, unless considerable expense in repairing it be frequently incurred, for longer than from twenty-five to fifty years. We may, therefore, reckon that the greater portion of the well assessments imposed by the Survey will have been remitted by the time current Survey leases expire, and that nearly the whole of them will have been struck off before the end of the next leases. By Section XXX. of the Survey Act no extra assessment will be imposed under a fresh Survey lease on account of new wells constructed at the expense of landholders, and it is, therefore, evident that in the course of the next thirty or forty years revenue derived from wells will almost entirely disappear, a result which, as suggested in the 1st paragraph of the Revenue Commissioner's reply to the Acting Collector of Kaira, is highly desirable.

4. It seems to me well worthy of consideration whether this result may not with great advantage be hastened by selling the liability to pay well assessment to the proprietors of the wells, at a certain number of years' purchase. I think that the owners of the wells, who are mostly substantial cultivators, would gladly pay a fair sum to get rid of the well assessment, (which, when they themselves, or their ancestors, have constructed the wells, they all look upon as an unfair impost,) if a moderate time, say two years, is given them to pay the amount in instalments, and I am sure the measure would be beneficial to Government. The amount of annual revenue to be immediately sacrificed is small compared with the remainder of the assessment, while the sum immediately realised might now be expended to great advantage by being thrown into the local funds, and spent upon the improvement of the roads, tanks, drainage, &c., of the district—*e. g.* the well assessment on Govern-

ment lands in the Muhoonda pergunnah amounts to Rupees 4,571 only, or little more than 2 per cent. of the total assessment of Government lands in that district (Rupees 2,20,795), and this sum, as I have shown above, will diminish every year. By selling the right to levy this at fifteen years' purchase, Rupees 68,565 would be realised, a sum more than sufficient to build the long required bridge over the Siri river on the Neriad and Kupperwunj road. It is worth considering, too, that by this measure the disputes, inquiries, and correspondence which are continually arising out of the troublesome subject of well assessment will be altogether got rid of.

5. In Muhoonda, Thasra, and Kupperwunj, and in all districts remaining for settlement in which the new system of bagayut assessment by means of a kussur has been, or will be, fully applied, there will not be the slightest difficulty in at once ascertaining the amount of kussur payable on account of each well and by each sharer in it. In Prantej, and in the portion of Mehmoodabad which formed the late Matur pergunnah, the kussur system was applied to garden lands, but the extra assessment on account of wells irrigating rice lands was included in the direct assessment on the soil, and there would consequently be some little difficulty in ascertaining the amount of the well assessment in such cases. In Duskrohie, and the portion of Mehmoodabad which was comprised in the late Jeytulpoor pergunnah, separate garden rates were imposed directly upon lands watered from wells, and to ascertain the real amount of well assessment in these districts the dry-crop assessment of each bagayut field must be calculated and deducted from the present bagayut assessment, the difference being the kussur. This would be a troublesome business, but it would, I think, be easier and cheaper to do it once for all, then as at present, to have to do it by degrees, as the wells fall in. In Dholka, and the other districts in which the plan of a rate on each bag actually used to lift the water was adopted, the rate of purchase might be fixed with reference to the average actual realisations from each well since the introduction of the Survey settlement.

6. If you approve of these suggestions, I would recommend that the plan be tried as an experiment in one talooka first, say

Muhoonda, in which there will be no difficulty in ascertaining the amount of kussur.

7. I have talked this matter over with the Acting Collector of Kaira, who fully agrees with what I have proposed above.

Memorandum by F. S. Chapman, Esq., Officiating Chief Secretary to Government, No. 1454, dated 6th April 1865.

The undersigned presents compliments, and in forwarding to the Deputy Auditor and Accountant General the papers noted in the margin, requests Mr. Lushington will have the goodness to state under what head the amount of one lakh of Rupees, proposed by the Revenue Commissioner N. D., to be expended, in the course of the ensuing two years, on drainage works in the Kaira Collectorate, at the rate of Rupees 50,000 per annum, should, if sanctioned by Government, be debited.

Letter from the Revenue Commissioner N. D. No. 1021, dated 28th March 1865, with accompaniment, recommending that the extra assessment on garden lands watered by wells in the settled districts of Kaira and Ahmedabad be commuted by offering the occupants a remission of their well assessment in consideration of the payment at once of a certain number of years' purchase of the annual water-rate.

2. Mr. Lushington is requested to return the accompanying papers with his reply.

Memorandum by J. L. Lushington, Esq., Deputy Auditor and Accountant General, No. 2713, dated 10th April 1865.

In returning the correspondence which accompanied the Officiating Chief Secretary's Memorandum No. 1454, of 6th instant, the undersigned has the honour to state that the expenditure therein alluded to will have to be provided for in the Budget, and exhibited in the accounts of the Public Works Department, as will be perceived from paragraph 48 of the Report of the Commission on Public Works Accounts, referred to in the Proceedings of the Governor General of India in Council, Public Works Department, No. 4A-1408, dated 24th March 1864.

RESOLUTION.—The commutation of the well assessment in the manner proposed by Mr. Pedder, and approved of by the Revenue Commissioner N. D., is sanctioned.

2. These papers should be transferred to the Public Works Department, with reference to the recent correspondence regarding the increase of salt efflorescence in the Kaira district, in order that the requisite application to the Government of India may be made to secure the Budget provision pointed out by the Deputy Auditor and Accountant General.

3. This sum of Rupees 50,000 per annum is to be considered as an addition to any other sum that would otherwise have been available for these important drainage works.

Ordered that copies of the above be forwarded to—

The REVENUE COMMISSIONER N. D.,
The PUBLIC WORKS DEPARTMENT of the SECRETARIAT.
The CIVIL PAYMASTER,
The DEPUTY AUDITOR and ACCOUNTANT GENERAL.

F. S. CHAPMAN,
Offg. Chief Secretary to Government.

No. 1450 OF 1865.

Camp Indapoor, 5th May 1865.

Forwarded to the Superintendent of Survey, Guzerat, for information and guidance with reference to the correspondence herein quoted.

A. ROGERS,
Revenue Commissioner N. D.

No. 1049 OF 1865.

To Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat.

Camp Bassein, 30th March 1865.

SIR,—In reply to your No. 548 of the 1st December, forwarding a report from Mr. Pedder, recommending certain modifications in

the well assessment of Muhoonda, I have the honour to state that Mr. Pedder's report has been submitted to Government for favourable consideration.

2. On the general question of well assessment I have submitted to Government a separate report, copy of which is sent herewith for your information. As already decided you will introduce the new system in settling Bardolee and Chicklee this year, and you will report the result.

3. With regard to your proposed grouping for water, I think the imposition of the rate should be limited to 50 feet of depth. Your 3rd class of sweet water should be "over 30 and under 50 feet." Beyond 50 feet all water should be untaxed. But would not a simpler scale suffice thus?

Sweet water.	*Brackish.*	*Salt.*
Under 30 feet 1st Class.	Under 30 feet 2nd Class.	Under 30 feet 3rd Class.
Above 30 feet and under 50 feet 2nd Class.	Under 60 feet 3rd Class.	

If you prefer a scale with more gradations you can keep the scale as originally proposed, in that respect, but I would certainly resign all claim to First and Second Class water below 60 feet, and to salt water below 30 feet.

4. I think too that it will be necessary to instruct the Classing Assistant to record in every village what fields should be liable to the rate and what should be exempted. In future I would rather have the rate put on as a part of the classing operations than reserve it for the grouping. For it is obvious that in a village which you may have justly grouped for the sweet water available in it within 30 feet in the lower situations, there are many high-lying fields where water could not possibly be found at that depth, and the addition to the assessment would operate very injuriously on these which would probably be the worst soils. It is necessary, therefore, that it should be fixed by the Classing Assistant what fields are to be liable to the addition for water. The fields of similar water capabilities will usually be in large blocks, and it will cause very little trouble to note at the

time of taking the classing test what fields should be raised for water. It is to be borne in mind that the amount to be assessed will be very small and therefore excessive accuracy is not required.

I have the honour to be,
Sir,
Your most obedient Servant,
B. H. ELLIS,
Revenue Commissioner N. D.

No. 1045 of 1865.

Revenue Department.

To F. S. CHAPMAN, Esq.,
Officiating Chief Secretary to Government, Bombay.

Camp Bassein, 30th March 1865.

Sir—I have the honour to submit for the consideration of Government the propriety of abandoning in future Survey Settlements in Guzerat and Khandeish all assessment upon wells. The loss of revenue to Government I propose to make up by taxing the water-producing capability of soils, or in other words, by slightly enhancing the valuation of land in which water is obtainable close to the surface.

2. The necessity for a change of system has become apparent in Guzerat, where no mode that has hitherto been devised for taxing lands irrigated from wells is free from the objections of want of simplicity, liability to evasion, and inequality of incidence.

No. 548 dated 1st December 1864.

3. On this subject Captain Prescott, Superintendent of Survey, Guzerat, reports as follows:—

Paragraph 5,
Paragraph 8 (with note) to end of paragraph 13th.

4. I think it must be admitted that the taxation of wells not constructed by the State is a deviation from the broad principles of

the Bombay Survey. All wells built hereafter by individuals will be free from taxation: it seems hard that wells similarly built by individuals, but before the advent of the Survey, should be placed at a disadvantage and subjected to heavier taxation for no reason save that their owners were in advance of their neighbours in employing their capital in agriculture.

5. On the other hand, it is quite consistent with the principles of the Survey that if the inherent qualities of the soil be such that water is produced by digging for it within a few feet of the surface, this capability should be taxed as well as other elements of fertility.

6. The whole of the revenue from lands irrigated from wells in Guzerat and Khandeish may easily be made good by a very slight enhancement of the rate on all lands capable of producing water.

7. There is land, as in Sowda in Khandeish, from which water may be obtained, but only by digging to the depth of 80 or 90 feet. Such land should not be considered as having a natural water capability, and the owner should be free to enjoy untaxed the results of his labour and expenditure of capital in raising water.

8. I would limit the depth to 60 feet or to 30 feet according as the water is sweet or salt. A very slight addition to the rates on all lands in which water is obtainable within these depths will more than compensate Government for the loss of revenue from wells, and I am sure that the removal of well assessment will be universally popular and tend more than any other measure that could be devised to give the ryots confidence and induce the building of new wells.

9. I have directed Captain Prescott and Mr. Davidson in introducing the revision of assessment during the currect season to adopt this new system experimentally, and I have little doubt of the result.

10. To these proceedings I have now to request the sanction of Government.

I have the honour, &c.,

B. H. ELLIS,

Revenue Commissioner N.D.

No. 1561 of 1865.

Revenue Department.

To The SECRETARY to GOVERNMENT, Bombay.

Camp Mahar, 15th May 1865.

Sir,—Adverting to my predecessor's letter noted in the margin on the subject of doing away with the system of a special assessment on lands irrigated from wells in Guzerat and Khandeish, and making up for the loss of revenue that would thus be caused by the imposition of an extra assessment on all land having natural water bearing capabilities, I do myself the honour to forward a few remarks which occur to me on a perusal of Major Francis' No. 12, of the 25th ultimo, a copy of which has been forwarded to this Office for information.

No. 1045 of the 30th March 1865.

2. It is evident, from the instructions issued by Mr. Ellis to the Superintendent to the effect that the classing assistants should note what fields should be subjected to the special assessment, that he did not quite share the feeling of confidence with which Captain Prescott described the grouping of villages for water as "not at all difficult," "because the water bearing stratum and the quality of water run very even in Guzerat over certain known tracts." I have known many instances in Guzerat where the very contrary of this is the case, where of two wells side by side or only a few yards apart, the one would be sweet and the other so brackish as to be unfit for purposes of irrigation, and where the mere cleaning out of a sweet well or deepening it but a very little would allow a salt spring to break in and spoil the water. As far as my experience goes, Captain Prescott's assertion is only strictly correct with regard to Bhatta lands, lands either in the beds or close upon the banks of rivers (in which may be included a few old river courses which, though dry for the most part of the year, still have water flowing in them in the monsoon freshes) where water is obtained, not from springs, but from percolation.

3. Major Francis in his 8th paragraph points out a great practical difficulty which would be frequently met with by the

classer in noting the fields to which the enhanced rate should be applied. How is he to tell the depth of water from the surface, or its quality, in any field in which there is no well to guide him? He of course cannot dig everywhere to ascertain, and it would be throwing too strong a temptation in the way of a man drawing perhaps from 20 to 40 Rupees a month to allow him to put down his surmises. Officers of higher rank above the suspicion of yielding to temptation would simply throw up the attempt in despair. I concur also with the Survey Commissioner's other remarks in the same paragraph of his letter.

4. A beg to annex a copy of the Khandeish Superintendent's answer to a reference on the subject made from this office. It is evident from the tenor of this that Mr. Davidson contemplates no other way of acting up to the proposed system but that of going through the whole of the processes preliminary to the imposition of a well assessment under the existing system, and then putting that assessment on the lands under the wells.

5. Under all the circumstances I would respectfully beg to suggest that no general order for carrying into effect the proposed system in Guzerat and Khandeish be issued until the result of the experiment which Captain Prescott has been directed to make in the districts of Bardolee and Chiklee in the Surat Collectorate is known.

I have the honour, &c.

A. ROGERS,

Revenue Commissioner.

No. 1562 OF 1865.

Camp Mahar, 15th May 1865.

Forwarded to the Superintendent Revenue Survey and Assessment, Guzerat, for information and guidance, with reference to his No. 141 of the 11th ultimo. Copy of Major Francis' opinion is also sent for information.

2. The Revenue Commissioner will feel obliged by Captain Prescott's report on the details of the proposed system for an entire district, either Bardolee or Chiklee.

A. ROGERS,
Revenue Commissioner N.D.

No. 102 OF 1865.

From A. F. DAVIDSON, Esq.,
Superintendent Revenue Survey and Assessment, Khandeish,

To A. ROGERS, Esq.,
Revenue Commissioner N. D.

Superintendent's Office,
Camp Maligaum, 19th April 1865.

SIR,—In reply to your letter No. 955 dated 23rd March 1865, I have the honour to state, that for the lands irrigated from wells in Jamnair and Sooltanpoor the extra cess can still be placed on the lands, only it may be questionable, whether or not, the alteration if now made would be quite judicious. The settlement papers have already gone into the district and the people are aware of the amount they will have to pay for the lands including the bagayut rate, and it would be easily apparent to them that the extra cess on account of wells, had been placed on the lands, but if this is not considered of any great account, the change would effect a great saving of time and simplification in the returns from the Mamlutdars.

2. I shall be very happy to alter the papers, if on further consideration it is still thought advisable to do so. All that there would be to do is to have the additional cess on account of the wells incorporated in the rate on the field.

I have the honour, &c.
A. F. DAVIDSON,
Superintendent Khandeish Revenue Survey and Assessment.

No. 190 OF 1865.

From Captain C. J. PRESCOTT,
Superintendent Revenue Survey and Assessment, Guzerat,

To A. ROGERS, Esq.,
Revenue Commissioner N. D.

Surat, 24th June 1864.

SIR,—I have the honour of acknowledging the receipt of your Memorandum No. 1562 of the 15th ultimo and accompaniments.

2. You will perceive on a reference to my letter to your predecessor No. 141 of the 4th of April last, that I reported my inability to carry out in Bardolee and Chicklee the principle advocated by Mr. Ellis. The principle adopted in those talookas has been fully described in the letter* from Mr. Pedder, embodied in this communication, and the details will be given in my Jummabundy Report as requested in your Memorandum under reply.

* No. 13A dated the 8th current.

3. As the new principle of assessment advocated by the Honourable Mr. Ellis originated with me, I think it necessary to offer a few remarks in explanation of the subject matter of my letter,* handing up Mr. Pedder's proposal recommending that the extra assessment in the shape of "kussur" on garden lands, watered by pucka wells in Ahmedabad and Kaira should be commuted by offering the occupants a remission of their well assessment in consideration of a payment—once for all—of a certain number of years' purchase of the annual water rate.

* No. 548 dated the 1st of December 1864.

4. When I handed up Mr. Pedder's letter it struck me that the principle—having for its object the redemption of a certain portion of the Imperial annual revenue the amount of which was to be applied to *local* purposes—would not be sanctioned, but agreed entirely with that gentleman as to the very precarious nature of this kind of assessment, and felt as anxious as he did to get rid of it altogether, provided any equitable means for making up the loss of revenue which would be caused by its abandonment could be devised. When I submitted

my scheme—which was applicable as will be seen further on to *Jerayut-Bagayut* tracts only—I was fully aware that its adoption would be attended with some difficulty, and that it would require very great study before it could be applied, and although I was not prepared—as the Revenue Commissioner supposed—to carry it out "sine die," I did not consider the difficulties insurmountable, and hoped that my letter would create discussion and be the nucleus of a well-matured plan.

5. I very much regret that my letter referred to was not more clearly expressed, for I remark that it has conveyed a wrong impression of my meaning both to your predecessor and yourself. In the first place my proposal had reference to Jerayut-Bagayut districts or tracts only, whereas the plan proposed by the Revenue Commissioner could be applied in *natural Bagayut* tracts or districts only.

Revenue Commissioner's letter to Superintendent No. 1049 30th March 1865, para. 4.
Revenue Commissioner's letter to Government No. 1561 of 15th May, para. 2.

6. It was never my intention to dispense with the classification of well water. Under any circumstances it would have to be done to enable us to collect the necessary data for grouping the villages for water assessment.

What I intended was briefly this:—

(*a*) To collect all the information regarding the capabilities of wells, the supply, quality, and depth of water just as at present.

(*b*) To put all villages in which no brackish or salt wells exist into the 1st group, for water.

(*c*) To put in the 2nd group those villages in which salt and brackish wells are found mixed with sweet ones—on the assumption that all existing sweet wells in such villages might turn brackish or salt and that new ones would be as likely to be brackish as sweet.

(*d*) To put villages in which no sweet wells were found into the last group.

(*e*) To sub-divide the groups on account of average depth of water.

7. Before determining the number of pies to be added to each Rupee of the jerayut rate in every village on account of water it would be necessary to ascertain the average realisations on the Bagayut cultivation, for some villages with every facility have very little of that kind of cultivation, while others with half the advantages have a great deal. In short it depends entirely on the caste and capabilities of the cultivators whether water privileges are made the most of, or disregarded altogether.

8. My plan is, therefore, simply to add a little to the jerayut rate of every village in a Jerayut-Bagayat district, on account of water, the water capabilities having been previously carefully determined. For example:—Suppose the maximum jerayut rate of a village to be Rs. 5, and that according to the scale (framed from the data given above) 6 pies in the Rupee had been fixed as the water value, then I would make the maximum rate Rs. 5-2 instead of Rs. 5, throwing out the 6 pies for facility of calculation.

9. The assessment of a jerayut field of 4 acres classed at say 11 annas, would at the former rate be Rs. 13-12 and at the latter Rs. 14, a difference really inappreciable to a Guzerat cultivator. I feel perfectly certain that if the people themselves had the deciding of the question, they would very gladly pay this slight increase on all jerayut lands, if by doing so they could get rid of well assessment present and prospective.

10. I am well aware of the fact pointed out in paragraph 2 of your Memorandum under reply that a salt or brackish well is often found (in Guzerat) next to a perfectly sweet one. This I have myself seen in numberless instances, but it does not alter my opinion that the phenomenon is confirmed to certain tracts which can be defined by careful observation and classification.

Memorandum of Revenue Commissioner No. 1561 of 15th of May 1865 to Government, para. 2, received with Revenue Commissioner's Endorsement No. 1562 of 15th idem.

If even one brackish or salt well should be found in a village. I would degrade that village on the theory that the whole of the wells are liable to turn brackish or salt.

11. I am of opinion that the shock of an earthquake would be very likely to cause sulphureous or nitrous springs to break into

any, or all the wells of villages, in which the soil is known to be impregnated with these ingredients as indicated by its presence in certain wells, but I feel confident that no such change would take place in those tracts where the water, in all the wells—without any exception—is found to be free from any sulphureous or nitreous taint.

12. The whole system of assessing bhatta and natural bagayut lands—which are as different as it is possible for anything to be, from jerayut-bagayut, has been so fully explained by Mr. Pedder, that I need say no more on the subject.

13. With regard to the subject under consideration Mr. Pedder writes as follows:—

"I have the honour to reply to your Memo. No. 301A of 1865 upon the subject of the assessment of garden lands.

"2. I will first consider briefly the mode of bagayut assessment which we have adopted in this Survey, with especial reference to Major Francis' strictures upon it, and will then proceed to offer a few remarks upon the system which Mr. Ellis proposed to substitute for it.

"3. Garden lands in Guzerat may be divided, with reference to the mode in which they are irrigated, into 4 classes.

a. Lands watered from tanks.
b. Lands watered from kucha wells.
c. Lands watered from streams and rivers.
d. Lands watered from permanent wells.

And a very little consideration will show that these different kinds of garden lands cannot be assessed in the same way.

"4. The first class, *a*, is chiefly composed of rice lands, the irrigation value of which is allowed for in the water classification, and which I need not remark on.

"5. In the second class, *b*, are comprised, 1*st*, the bhatta or river lands of the Ahmedabad and Kaira collectorates, described at the end of paragraph 2 of Mr. Rogers' letter No. 1561 dated 15th ultimo, and, 2*ndly*, the exceedingly fertile and valuable lands in the Surat collectorate which we call "ootum prukar" and a large area of which exists between Unklesur and the Nerbudda, and near the sea coast between Sucheen and Bulsar

"6. These lands are deep beds of the finest alluvial soil, generally of a dark-brown colour. They are usually quite flat and are intersected by tidal rivers, the Ambeeka, the Kurreera, the Kaveri, &c., above the level of which they are little elevated. Their limits are perfectly well defined by an abrupt rise in the ground, and by a sudden change in the nature of the land to the ordinary black or gravelly soils of that part of the country. Water, not in all places of exactly the same quality, but always good enough for the irrigation of sugar-cane, can in all parts of these lands be procured at depths varying slightly according to the locality, but always within a very moderate distance from the surface. These lands are capable of producing the finest sorts of sugar-cane, plantains, ginger, pineapples, pumpkins, &c., and in most of them such garden crops are grown in rotation with dry-crops, but how often, depends upon the energy and capital of the cultivators. They are irrigated either from masonry wells, or from kucha wells, which are merely holes dug in the ground, and do not last longer than one or two seasons. When a cultivator is rich enough to grow a garden crop every year, he usually finds it worth his while to build a masonry well, which costs only Rs. 40 or 50, and will probably last 20 or 30 years. *If on the other hand, he only grows a garden* crop once in 5 or 6 years, he generally digs a new kucha well when he wants it, at a cost of 5 or 6 Rupees.

"7. Such lands as these I consider to be natural Bhagayut, and we have therefore entered them in distinct columns of the Survey registers, and have assessed them at garden rates, whether all the fields comprised in them are cultivated or not with garden crops at the time of the classification.

"8. But in fixing the rates of assessment, there is something to be considered beyond the depth at which water is procurable, and its quality, and that of the soil. Wet crops are much more expensive to raise than dry ones, and the profit upon them, though absolutely much larger than on dry crops, are probably not so relatively. The extent, therefore, of garden cultivation in any village depends upon the proportion between the area of irrigable land, and the capital available for the production of wet crops. Now, of two villages about equal in wealth and population, one may have a large area of this

natural bagayut land, the other but a small one. In the latter case, the whole of the bagayut land would be cultivated with wet crops as often as possible; in the former, either all the fields comprised in the bagayut tract would grow irrigated crops, but only at intervals of several years or more probably, the lands nearest the village or otherwise most favourably situated, would alone be cultivated with garden crops. To assess the whole of the irrigable lands of the latter village at the rate which the former could afford to pay would check cultivation and progress in wealth. To assess at garden rates those lands only which at the classification might be found to be actually irrigated, would not only be unjust, as throwing an extra tax on the skill and capital of the more enterprising cultivators, but would endanger the revenue. For after the settlement, the cultivators would very likely throw up the lands assessed at garden rates, and irrigate those assessed only at dry crop rates, and to impose in the village in which there is only a small area of irrigable land, and that entirely cultivated with wet crops, only the low rates which the other village could afford to pay upon its entire irrigable area would be a useless sacrifice of revenue.

"9. In a case like the above, therefore, we should make a difference in the garden rates between the two villages. Nor in my opinion is this inconsistent with principle. We are often obliged to vary even the dry-crop rates of neighbouring villages, because of differences between the wealth or skill of their inhabitants. Much more must we do so in the case of irrigated lands, the returns from which depend in so much greater a degree upon the skill and capital employed upon them; our settlement is not a permanent one, and at each periodical revision of assessment it may be expected that the temporary causes which have led to differences in the rates will be found to have become less powerful.

"10. The third class of irrigated lands are those watered from rivers, by dhekorees, which are places either built of masonry or simply dug in the bank, and in either case at a trifling cost. Usually there is in each village much more land capable of being irrigated in this way then is actually irrigated, the proportion depending upon the agricultural capital and energy of the cultivators.

"11. Besides the mode of assessment which we have adopted for these lands, there are two others which we have rejected—

1*st*. A rate might be imposed upon each bag annually used to lift the water. This plan is objectionable for two reasons. The man who goes to the trouble and expense of raising wet crops would have to pay more than his neighbour who with equal natural advantages grows only dry crops, and the bag rate is therefore a direct tax upon industry and capital, and also, the bag rate requires continual inspection, and even with the greatest care is easily evaded.

2*nd*. Or those lands alone which at the time of classification are found to be actually irrigated might be assessed at full permanent garden rates. Nearly the same objections apply here also, and in even a greater degree. The skill and capital of the more enterprising cultivator would be taxed, and not annually, but for ever, while the man who had made use of the natural advantages of his land would be let off, and after the settlement, it would often happen that the lands assesssed at bagayut rates would be thrown up, and the remaining lands irrigated.

"12. The mode of assessment which we have therefore adopted is as follows: The lands are first classed as dry-crop, and their natural capabilities for irrigation then classed and entered in a separate column of the registers, according to a scale calculated on their distance from the source of supply, and the difficulty and expense of raising the water. We can then permanently assess the water privileges at whatever maximum rate we please. Of course the rate would be higher in a village like Kullolee Jytulpoor, nearly every acre in which is watered from the Kharee or Saburmutty; there is one in which perhaps only 2 or 3 dhekorees are annually used. Our object is to spread the garden assessment which under a bag rate or crop rate system would be received from the lands generally irrigated, over the whole area which we can ascertain to be capable of irrigation. Government thus loses nothing, the extra rate for water is not so high as to throw

out of dry-crop cultivation fields which belong to people not rich or energetic enough to grow wet crops, while those who avail themselves of their water privileges can make large profits.

"13. There is another advantage from the mode of assessment which we have adopted for the last two classes of irrigable land. It is, that on the expiry of the term for which the permanency of the Summary Settlement is guaranteed, the assessment on the lands can be raised or equalised without the necessity of a fresh classification. Thus, if there are two villages each possessing 200 acres of land irrigated from a river, and in one 100 acres are annually irrigated, in the other only 10; we should very likely fix the maximum water rate in the 1st village at Rs. 5 per acre, in the other at only Rs. 1. Should it be found on a revision of the settlement, that in the 2nd village also 100 acres have been brought under wet crop cultivation from the river, the water rates in the 2 villages might be equalised. Nor could the people adduce Section XXX. of the Survey Act in objection to this, the whole of the irrigable lands having been originally classed as bagayut.

"14. This leads me to a consideration of para. 10 of the Survey Commissioner's letter as stated by Major Francis, no "general ruling" to the effect that lands irrigated by wells built after the introduction of the settlement will be exempt from bagayut assessment, has been published. But surely the existing law is explicit enough on this point. It is enacted by Section XXX. of Act I. of 1865, that the "revised assessment shall be fixed not with reference to improvements made from private capital and resources during the currency of any settlement under the Act, but with reference to general considerations, whether as to soil and situation," &c. The meaning of this seems to me to be perfectly clear. The permanency of the classification has not been guaranteed by the Act, lest Government should be debarred from correcting errors on the expiry of the period for which the settlements are guaranteed. But they are debarred from taking advantage of the improvements made by one man to raise the rate of assessment upon his lands beyond that which may be fixed for the lands of others who have made no improvements. Thus, if we through error assess only at dry-crop rates a tract of land like those described in

paragraph 6 above, the settling officer on a revision might legally assess the whole of it at garden rates. But he could not say to two holders of land within such a tract: "You, Ramjee, have built a permanent well during the currency of the last settlement, and your field will therefore be assessed at garden rates. You, Raojee, have done nothing to improve your land, and will therefore continue to pay dry-crop rates." The importance of this principle seems to me to be so great, that I hope the Survey Commissioner has here misinterpreted the Survey Act.

"15. The 4th and last class of garden lands are dry-crop lands, rendered irrigable by the construction, at considerable expense, of permanent wells. It is with regard to the mode of assessing these lands that Mr. Ellis observes that its defects are "want of simplicity, liability to evasion, and inequality of incidence" objections which Major Francis, from what he has heard, thinks incident to the system adopted in this Survey and to no other.

"16. The system of assessing land higher than it would otherwise be assessed, because its owner has at his own expense constructed a well to irrigate it, is of course open to objections so grave, that in the Punjaub, this source of revenue has I believe been entirely abandoned, and in Bombay, if I am right in my interpretation of Section XXX. of the Survey Act, will be so as regards wells not in existence at the introduction of the settlement. But with regard to the assessment of wells now in existence, the case is different. Even when they are held by the persons who built them, it must be remembered that they were built with the full knowledge that their construction would cause an increase of assessment upon the lands they were to water. Many old wells also in Guzerat were originally built by Government or by farmers of the revenue, and many more originally constructed by cultivators, have either lapsed to Government or have been sold, their liability to assessment having been considered in the price.

"17. I speak with diffidence regarding the Deccan Survey system, having had no experience in it. But from what I have heard I believe that wells in the Deccan are comparatively few, that as they pierce the rock, they are very lasting, and that the limits of the land

irrigated from them are generally well defined. If this is the case it is of course not difficult for the classers to decide what lands should be assessed at garden rates.

"18. But this is not generally the case in Guzerat. Wells are very numerous, are likely to fall in or become salt, and the area of land which each is capable of irrigating annually is usually much less than the area capable of being irrigated from it. There are generally several sharers in a well, each of whom has the right of taking his own share of water into his own field, often at a considerable distance from the well, and surrounded by other fields equally capable of being irrigated, but the owners of which have no right to the water. We have therefore to decide—

1*st*. What area each well is capable of irrigating.

2*nd*. What proportion of this area must be reckoned in the field of each share; and 3*rd*, the rate.

"19. An example will show the method in which this was done before we introduced the kussur system:—

No. of Bags which the Well can work.	Area which it is capable of irrigating annually. Acres.	Shares in Well.	Bagayut acres to each Share.	Fields held by each Sharer.			Settlement.				
				Nos.	Acres.	Classification. Annas.	Bagayut. Acres.	Bagayut rate. Rs.	Dry Crop. Acres.	Dry Crop rate.	Total Assessment of each No.
1	2	3	4	5	6	7	8	9	10	11	12
2	8	A. ½	2	10	4	16	2	8	2	3	22
		B. ½	4	11	2	16	1	8	1	3	11
				12	6	16	3	8	3	3	33
		C. ⅛	1	13	2	16	1	8	1	3	11
		D. ⅛	1	14	3	16	1	8	2	3	14
..	..	..	..	..	17	..	8	..	9	..	91

Now there are several objections to this method.

1*st*. It is very laborious. In a district like Duskrohi, containing about 4,000 wells, which irrigate 20,000 or 25,000 different fields, it takes the settling officer 5 or 6 hours' work a day for 2 or 3 months, and the duty cannot well be

entrusted to karkoons as so many difficulties continually present themselves.

2nd. Until the settling officer has fixed for each village what numbers or portions of numbers are to be entered as bagayut in colums 8 and 9 of the above table, the Registers cannot be begun to be calculated, and this throws the settlement very late in the season.

3rd. If, as often must happen, an error is made in the fields under the well, in the shares, in the capacity of the well, &c., correction requires the recalculation of the acres and rates of both the bagayut and dry-crop land under the well, which takes time and trouble.

4th. If after the settlement a well falls in the Collector cannot remit the garden assessment upon the lands irrigated from it without recalculating the dry-crop assessment from the classification annas.

"20. To avoid these inconveniences, we adopted the bagayut kussur system, and I must observe, that Major Francis has been misinformed that the garden assessment in Guzerat is fixed upon "the water-bag." It is fixed upon the land, but it is distinct from and in addition to, the dry-crop assessment.

"21. In the example given above (para. 19) the dry-crop rate being Rs. 3 and the garden rate Rs. 8, the total bagayut assessment, exclusive of the dry-crop assessment, upon 8 acres, would be Rs. 40. The entries would then be made thus—

Shares in the Well.	Nos.	Area in acres.	Dry-Crop rate.	Dry-Crop Assessment.	Bagayut Kussur.	Total Assessment of each No.
A. ¼	10	4	3	12	10	22
B. ½	11	2	3	6	....	6
	12	6	3	18	20	38
C. ⅛	13	2	3	6	5	11
D. ⅛	14	3	3	9	5	14
..	..	17	..	51	40	91

"22. It must not be supposed that in order to arrive at the amount of bagayut kussur, we have to go through all the calculations as in the example given in paragraph 19.

"The settling officer decides on an examination of each district or group of villages, how many acres a one-koss well working a certain number of hours will on an average irrigate, and the rate of bagayut assessment which it will be proper to impose, and from this a table is drawn out. Thus if it is found that a well working 9 hours can irrigate on an average 4 acres, and one working 6 hours 2½ acres, and that the proper rates, in addition to the dry-crop assessment, will be, for a sweet well Rs. 5, for a brackish one Rs. 3, and for a salt one Rs. 2 per acre. The table would be in the following form :—

No. of hours one koss can work.	Acres irrigable.	Bagayut Kussur.		
		On a sweet Well.	Do. brackish.	Do. salt.
9	4 0	20 0	12 0	8
8	3 20	17 8	10 8	7
7	3 0	15 0	9 0	6
6	2 20	12 8	7 8	5
&c.				&c.

"23. With the aid of this table, it is as easy for the settling officer to fix the bagayut assessment for a whole district, as according to the former system to fix that of a single large village. It is easy when the total assessment on the well has been ascertained to distribute the amount over all the fields watered by it, in proportion to the share of each holder. If there is any doubt about the shares, we can postpone the distribution till the jummabundy, and then ascertaining the facts from the people who are present, fill in the figures in 10 minutes, the Survey registers being complete, as far as the calculation of the dry-crop rates is concerned. The correction of errors is also extremely simple, *e. g.*, at the jummabundy of Oomret talooka Thasra, we found that the garden rates which I had originally imposed were too low, and decided upon raising them ½, which was immediately done by adding 8 annas to every rupee of kussur in the Register.

Under the old system, this would have involved the recalculation of the rates, and would have been very troublesome. If after the settlement a well falls in, the Collector has only to strike out the kussur, and if as sometimes happens, a cultivator should wish to resign one of his bagayut fields, but to retain his well, the kussur can be immediately transferred to whatever field he may point out.

"24. There is another advantage in this system. It sometimes occurs in Guzerat, that a Government well belongs to a person who has no land under it. In this case we can enter the holder of the well as a sharer in the well number, liable for the kussur only, and the entry in the phusal putruk would be in the following form:

Well No.	Acres.	Assessment. Rupees.	Name of Holder.	Dry Crop.		Bagayut Kussur.
				Acres.	Assessment.	
10	5	30	Ramjee .... Raojee	5	15	 15

"A curious instance of this has just occurred during the settlement of Bardoli. A cultivator who had a Government well and land was in debt to a Waneea, who attached his well, and bought it at the auction for Rs. 28, thinking that at the settlement, the land of the cultivator, who would of course be recorded as having no right to take water from the well, would be assessed at dry-crop rates, and that consequently he would be able to get a piaow, or rent, for the water. We have entered the Waneea's name as above, and have thus secured Government revenue to the amount of Rs. 29 per annum.

"25. I trust to be excused for this long description of our method. It seemed to me very necessary that after the Survey Commissioners strictures upon it, it should be clearly explained. I am sure that Major Francis would be the first to admit that the simplicity of the method of garden assessment adopted in a district or province must depend upon the nature of its water privileges, and of the modes of irrigation which prevail in it. Our object has been whenever we can ascertain with tolerable accuracy what are the water producing capabilities of soils, to allow for them in the permanent assessment,

without regard to the existing means of irrigation and when we cannot, to assess those lands which actually possess the means of irrigation is as simple, permanent, and equitable a way as we can. If Major Francis will take the trouble to understand our system, he will, I think, be convinced that it is neither so complicated nor so unfair either to Government or the cultivator as he now supposes.

"26. I will now proceed to offer a few remarks upon Mr. Ellis' proposed system. I quite agree with what Mr. Rogers and Major Francis have said regarding this. I am quite sure that the system would not be applicable in a district like Chiklee, where in one field water can be obtained by digging through earth to the depth of a few feet, while another neighbouring field rests upon solid rock, and even in districts like Duskrohie or Neriad, where this is not the case, where rock is not met with, and where the springs are found at about the same depth, not only, as Mr. Rogers observes, are sweet and salt wells found close together, but also it is by no means certain, on sinking a well a spring will be met with. I know several instances of wells left unfinished because water was not found in them.

"27. I do not think also, that the increase of assessment upon the dry-crop lands, required to make up for the abandonment of a garden assessment, will always be so inappreciable in amount as Mr. Ellis expects. In Chiklee for instance, the assessment of cultivated dry-crop lands will be about Rs. 1,30,000 and of garden lands (not including rice) about Rs. 65,000. Deducting those dry-crop lands in which, from their elevated situation or other reasons, there is no probability of water being obtained, the rate of increase in the dry-crop assessment required to make up for the relinquishment of a separate garden assessment, would certainly be not less than annas 8 in the rupee, and we should I fear run a great risk of throwing much land out of cultivation.

"28. There is another point which Mr. Ellis has, I think, overlooked, and which neither Major Francis nor Mr. Rogers has noticed. If I understand Mr. Ellis' proposal, he intends that the classers shall ascertain those lands in which there is a reasonable probability of water being obtainable, and allow for this probability by an addition to the classification annas. But this presupposes that in all districts

and villages an uniform proportion between wet-crop and dry-crop rates, or rather between the dry-crop rate of lands in which water is procurable, and that of lands in which it is not, can be maintained. This is far from being the case. In Chiklee for instance, when there is a great deal of very superior rice and garden land, and the dry-crop soils are of inferior quality, the people put all their capital, labour and manure, upon their wet lands, and grow only grass or the commonest grains in their dry soils, and we have consequently found it absolutely necessary to reduce the dry-crop rates which, upon other considerations, we originally proposed, and there are other districts in which the dry-crop cultivation is almost as careful and valuable as the wet-crop." * * * * * * * * * * *

14. I trust you will do me the favor of causing a copy of this letter to be furnished to Major Francis, who is under the impression that the system of bagayut assessment adopted in Guzerat has been found defective. Now it is not the system that is defective in itself—for I am humbly of opinion it is the best that could be devised,—but it is the difficulty of administering and working it after the assessment has been completed.

15. I will adduce some examples. The settlement of a district has been completed. For sometime all goes on smoothly. Suddenly either from the shock of an earthquake or from some other unknown cause, a few wells or a great many wells (in one village or in several villages of the district which have hitherto been sweet, and have been assessed as such) turn brackish or salt. Now (as you are well aware) there are several grades of brackish water which we define as brackish, brackish drinkable, brackish undrinkable, and salt. As soon as the Collector receives the petitions, he must either remit the kussur on these wells " in toto," or make a reference to the Survey Department to know *how brackish* the water has become, and how much the kussur is to be lowered in consequence, or to say the least of it, he must send some trustworthy person to examine the wells and see whether they have become really salt or not. Again, in the sandy and loamy soil of Guzerat wells fall in every day, and as they fall in the " kussur" must be remitted.

Vide Collector of Kaira to Revenue Commissioner, N. D. No. 1137 dated 19th October 1864. Reply of Revenue Commissioner No. 3429 dated 29th October 1864, forwarded by Collector to Superintendent of Survey No. 1176 dated 2nd November 1864.

16. Now these are the causes which make the assessment of jerayut bagayut so precarious in Guzerat, and are the defects of the system alluded to by the Honourable Mr. Ellis, but they cannot justly be laid at the door of the Survey, (as I am quite sure Major Francis will be the first to admit,) for it might be said with about as much fairness that the Survey is responsible for the soil turning "*Khar*" which it is continually doing in many parts of Guzerat and the North-Western Provinces.

Revenue Commissioner's letter to Government No. 1045 of 30th of March 1865, para. 2.

17. Mr. Pedder has, very clearly, explained that the difficulties of reducing assessment on account of the falling in of wells or change in the quality of water, are only multiplied by combining the water assessment with the jerayut rate and putting it on the land. This difficulty has been get rid of by the "kussur."

No. 13A dated the 8th June 1865.

18. Now it was to get rid of this precarious pucka well assessment that induced Mr. Pedder to propose that the awners should be allowed to redeem the assessment, and it was because I did not think his scheme would be sanctioned that I submitted mine. The Honourable Mr. Ellis' plan was proposed to be carried out as a better one than mine, and thus this discussion arose; but now that Mr. Pedder's scheme has received the sanction of Government* and is to be adopted in one district as an experiment, there is no need for discussing the feasibility or otherwise of my plan, as from what I hear the people will be very glad indeed to purchase the well assessment by the payment once for all of a lump sum.

W. G. Peddder, Esq., Survey Settlement Officer in Guzerat, to Captain C. J. Presscott, Superintendent of Revenue Survey and Assessment in Guzerat, No. 23, dated 14th November 1864.

* Resolution of Government No. 1826 dated 1st May 1865.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT.

Revenue Survey and Assessment.

No. 2110.

REVENUE DEPARTMENT.

Bombay Castle, 8th June 1866.

Letter from the Revenue Commissioner, N. D., No. 1045, dated 30th March 1865—Submitting, for the consideration of Government, the propriety of abandoning in future Survey Settlements in Guzerat and Khandeish all assessment upon wells; and stating that he has directed Captain Prescott and Mr. Davidson, in introducing the revision of assessment during the current season, to adopt this new system experimentally and requesting sanction of Government to the same.

Letter from Major J. T. Francis, Survey and Settlement Commissioner, No. 12, dated 25th April 1865—Submitting his remarks on the proposals contained in the above letter.

Letter from Major W. C. Anderson, Survey and Settlement Commissioner, No. 137, dated 10th May 1865—Submitting his observations on the same.

Letter from the Revenue Commissioner, N. D., No. 1561, dated 15th May 1865—Submitting, with reference to his predecessor's letter quoted above, his remarks on Major Francis' letter No. 12, dated 25th April last; and suggesting that no general order for carrying into effect the proposed system in Guzerat and Khandeish be issued until the result of the experiment which Captain Prescott has been directed to make in the districts of Bardolee and Chicklee in the Surat Collectorate is known.

Letter from the Revenue Commissioner, S. D., No. 1942, dated 7th June 1865—Forwarding his remarks on the subject.

RESOLUTION.—The question submitted by the late Revenue Commissioner, N. D., was whether a sytem might not be adopted for assessing by a light rate the water-producing qualities of the soil, in preference to the present system of assessing highly only such lands as are found to be already supplied with wells.

2. The authority of Major Wingate is quoted in support of the present system. But that able Revenue Officer admitted the correctness of the principle advocated in the letter from the late Revenue Commissioner, N. D., No. 1045, of the 30th March 1865, and it seems that he was deterred from adopting the system, which he deemed to be better theoretically, by the consideration that it would involve a large sacrifice of revenue, and that the continuance of the system which he found in existence would not be felt as a hardship if the assessment were properly adjusted.

3. In the discussion which has taken place there appears to have been some misapprehensions, and questions not altogether relevant have been raised. The result, however, appears to be that the correctness of the theory is admitted, but difficulties are raised in respect to the practical application of the principle.

4. These difficulties do not everywhere exist. As an instance it may be noted that Major Francis has introduced a similar system into the district of Kundiara in Sind. In the Bhatta lands of Guzerat the principle has also been successfully adopted by Captain Prescott and Mr. Pedder. The plan is certainly practicable where the lands in which wells may be dug are in tracts of considerable extent. Where the well assessment is likely to disappear altogether in a short time, as in some of the districts of Guzerat, or where it is likely to fall off owing to the small profits of such cultivation as compared with dry crop cultivation, it is surely better to divise and adopt some system for taxing the irrigable quality of the land. This need not be by the general imposition of additional assessment on all lands; it would naturally fall only on the best lands, which are ordinarily those in which such capabilities are found. It may in some places be necessary to have the portion of the village lands to which such extra assessment would be applicable noted and recorded by the Assistant in charge of classing duties; and His Excellency in Council does not think that the task would ordinarily be as difficult as the work of fixing again rates for garden lands under the present system. On the other hand, there are doubtless districts in which it would be difficult to carry out the taxation of the water producing powers of the lands sufficiently to compensate for the abandonment of the pre-

sent system. But these exceptions should not prevent the adoption of a more correct system wherever it is practicable.

5. Captain Prescott has framed a plan for working out an application of the principle. He may be permitted to try this in any district in which it may be found appropriate, and the result will appear in the Settlement Report. It will be sufficient for Government to record an opinion that the principle should be the basis of settlement whenever the Superintendent can safely and conveniently apply it. There can be no greater inducement to the digging of wells than the exemption of all wells from assessment. Of course, this exemption could not affect retrospectively assessment now being levied, but whenever a revision takes place the Survey Commissioners and Superintendents should consider whether the special rates imposed on existing wells may not be got rid of without a great sacrifice of revenue.

J. KING,
For Chief Secretary to Government.

To The Revenue Commissioner, N. D.,
The Revenue Commissioner, S. D.,
Lieut. Col. W. C. Anderson, Survey and Settlement Commissioner,
Major J. T. Francis, Survey and Settlement Commissioner.

No. 2526 of 1868.

Matheran, 11*th June* 1866.

Forwared to Major Prescott for information and guidance.

A. ROGERS,
Revenue Commissioner, N. D.

Extract paragraph 2 of the Despatch from Her Majesty's Principal Secretary of State for India No. 79 dated 16th November 1866.

Para 2. I approve of the Resolution of your Government on this subject which has long been under discussion and desire to be informed in what districts the change of system proposed has been introduced, and the results which have attended it, when sufficient time has elapsed to enable you to form a judgment.

June Proceedings.
No. 734 of Abstract.
Guzerat and Khandeish.
Assessment of Land irrigated by Wells.
Mode of levying rates.

No. 4786 OF 1866.

REVENUE DEPARTMENT.

Bombay Castle, 19th December 1866.

Forwarded to the Revenue Commissioner, Northern Division, for information and guidance, with reference to Government Resolution No. 2110, dated 8th June 1866.

J. KING,
For Chief Secretary to Government.

No. 6323 OF 1866.

Camp Carinja, 22nd December 1866.

Forwarded to Major Prescott in continuation of this Office No. 2526, dated 11th June last. A report should be submitted, as desired by the Secretary of State.

A. ROGERS,
Revenue Commissioner, N. D.

Revenue.

No. 35.

India Office, London, 30th June 1866.

HIS EXCELLENCY THE HONOURABLE THE GOVERNOR IN COUNCIL,
Bombay.

Sir,—I have considered in Council the Despatch from your Excellency in Council numbered 11, and dated the 12th May last, inform-

ing me, with reference to paragraph 3 of my despatch of the 9th of March last, No. 15, that the Ryots of the Districts of Kaira and Ahmedabad declined the offer made them to commute the extra assessment on garden lands watered by wells.

2. Whilst I regret to learn the failure of this plan of Mr. Pedder, I quite approve the remark in your Resolution as to the necessity of seeking for some other sources whence the funds for these important drainage works can be drawn.

I have the honour; &c.,

DE GREY AND RIPON.

No. 2742 OF 1866.

REVENUE DEPARTMENT,

Bombay Castle, 31*st July* 1866.

Forwarded to the Revenue Commissioner, N. D., with reference to Government Resolution No. 1377, dated 17th April 1866.

J. KING,

Acting Under Secretary to Government.

No. 3408 OF 1866.

Poona, 2*nd August* 1866.

Forwarded to the Superintendent Revenue Survey and Assessment, Guzerat, for information.

J. F. FERNANDEZ,

For Revenue Commissioner, N. D.

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